

City of Lincoln Park

ANNUAL BUDGET

Fiscal Year 2011-2012



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Accountability ✓

Strategic Planning ✓

Transparency ✓

Fiscal Sustainability ✓



Steve M. Duchane, City Manager

Lisa Griggs, Finance Director



2011/2012 Budget

Frank E. Vaslo
Mayor

Joe Kaiser Jr.
Council President

Council Members

Suzanne Moreno

Mark Kandes

Thomas Murphy

Mario DiSanto

Donald Majors



TABLE OF CONTENTS

GFOA Budget Award.....	1
Budget Calendar	2
Citizens Dashboard to Municipal Performance and Budget Guide	4
 Section I – Budget Message	
City Manager Transmittal	6
Statement of Compliance	24
Budgetary Trends, Assumptions & Summaries.....	27
 Section II – Appropriations Resolution	
Financial Organizational Chart.....	29
Appropriations Resolution.....	30
 Section III – Community Trends	
Organizational Strategy and Plan.....	34
Community Profile.....	38
 Section IV – Departmental Programs	
City Organizational Chart.....	49
City Council.....	50
City Clerk	52
Assessing	56
City Management.....	59
City Attorney	62
Finance	64
Treasury.....	68
Police.....	71
Fire	78
Building.....	83
Department of Public Services General Fund	87
Department of Public Services - Motor Pool Division	90
Department of Public Services - Major & Local Streets Division.....	92
Department of Public Services - Water/Sewer Division.....	94
Parks & Recreation	97
Library	100
25 th District Court	102
Community Planning & Development	104
General Government.....	107
Information Technology Services	108
 Non-Departmental:	
Historical	111
Community Improvement Commission	112
Zoning Board of Appeals.....	113
Planning Commission	114
Library Commission.....	115
Public Safety Commission.....	116
Cable Commission	117
Downtown Development Authority	118
Economic Development Corporation	120
 Section V – Operational Line Items	
Fund Descriptions.....	122
General Fund Summeries	124
General Fund Activities.....	125
Special Revenue Fund Activities	127
Enterprise/Internal Service Fund Activities	128
Component Units	129
General Fund Revenue Detail	130
General Fund Expenditure Detail	135



TABLE OF CONTENTS

Section VI – Capital Improvement Program

Capital Improvement Program Overview	152
Community Development Block Grant Fund Projected Capital Projects	153
Impact on Operating Budget - Key Notes	155
General Fund Five-Year Projected Capital Outlay Expenditures	156
Fixed Asset - Vehicles/Equipment	162

Section VII – Debt Management Program

City Council Adopted Debt Management Program & Policies	182
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Section VIII – Schedules & Summaries

Fund Balance	187
Changes in Fund Balance	188
Revenue Summaries	197
Adopted Millage Rates	198
2011 Certified Tax Rates	200
Budgeted Funds Summary	201
Five-Year Summary	202
Demographic Components	203
Police/Fire Expenditures	205
Personnel Summary	206
Fee Schedule	210
Glossary	218



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lincoln Park
Michigan**

For the Fiscal Year Beginning

July 1, 2010



President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lincoln Park, Michigan for the Annual Budget beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



BUDGET CALENDAR 2011/12

December	<ul style="list-style-type: none">• Mid year Budget Report Prepared• Capital budget manual and forms distributed to all offices• Offices submit Capital requests• Prior year Annual Audit released
January	<ul style="list-style-type: none">• Revenue and Expenditure forecast prepared• Updated Revenue Study of fees and charges prepared• Preparation of Municipal Capital Improvement Plan and Multi-year Financial Plan• Finance prepares current year Budget Amendment• Personnel costs for Proposed Budget prepared• Preparation of the Water Supply & Sewage Disposal System Rate analysis• City Council approves current year Budget Amendment
February	<ul style="list-style-type: none">• Distribute Operating Budget Manual and Revenue Worksheets• City Council Strategic Planning Workshop – Five year planning session
March	<ul style="list-style-type: none">• Operating Budget Worksheets due from all departments• Revenue Worksheets due from all departments• City Management analyzes Department’s budget requests• Revenue Forecast prepared by City Management• Budget Meetings held with all City Departments• City Manager makes final proposed Budget recommendations• City Management prepares Proposed Budget document• Proposed Budget duplicated
April	<ul style="list-style-type: none">• Budget Notice published in local newspaper• Recommend budget to council – May 2
May-June	<ul style="list-style-type: none">• Set Public Hearing for Budget – May 23• City Council adopts Appropriations Resolution – June 6 (1st Monday in June)
July	<ul style="list-style-type: none">• City Management prepares final current year Budget Amendment• City Management prepares Approved Budget document incorporation of City Council adjustments• Approved Budget document distributed at first City Council meeting in July• Preparation of Capital Improvement Status Report• Begin Monitoring Budget Performance

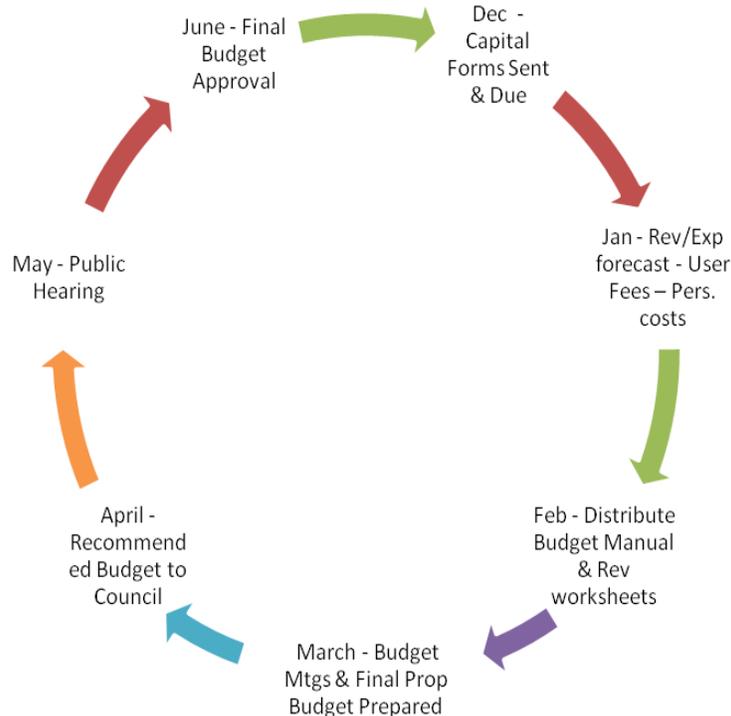


BUDGET CALENDAR 2011/12

BUDGET PROCESS

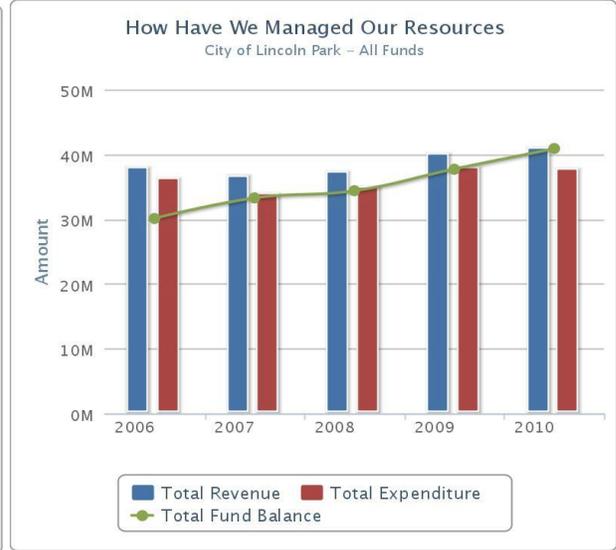
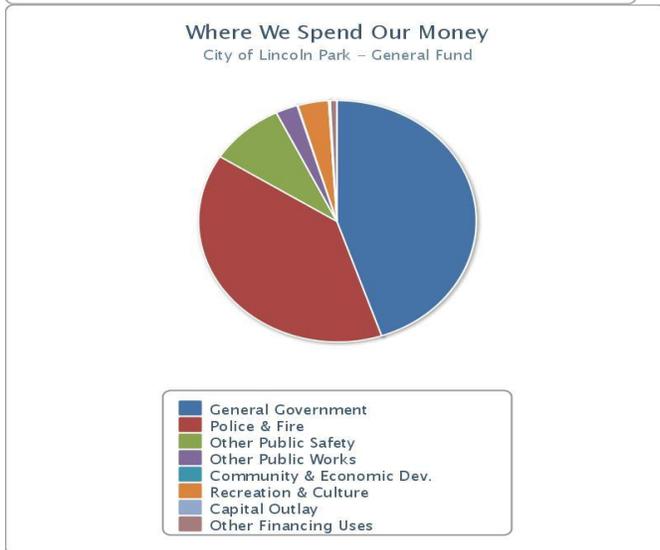
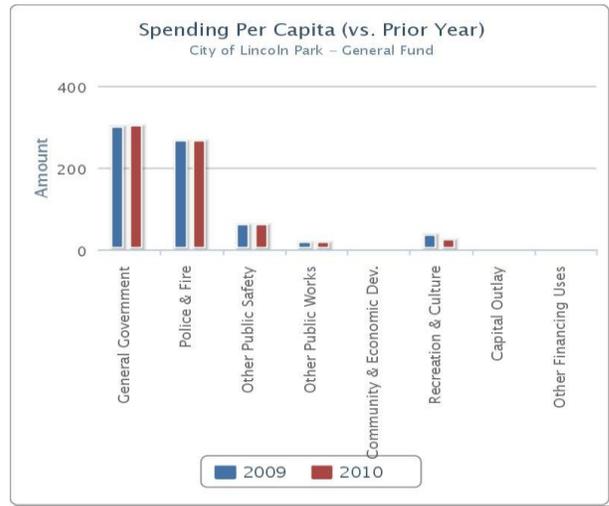
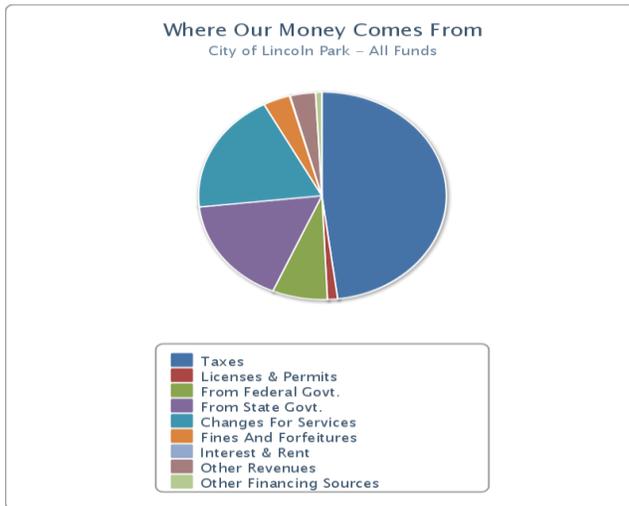
In December of each year the process begins for the next budget cycle. Capital forms are sent to departments and this is the basis for beginning the budget process. Once the capital forms are received they are given priority and the City can determine the amount to be funded for Capital Outlay the following year. In January, The Finance Director begins the revenue and expenditure forecasts and prepares personnel expenditure estimates for the budget. In conjunction with this the City updates the fees and charges and adjusts them where necessary. In February and March there are several budget meetings with Departments and the final budget process is underway. The City Manager makes and prepares the final budget document and presents it to City Council. The Recommended Budget is presented to Council in May and the Public Hearing is set. The Final Budget is then adopted by Mayor and Council no later than the 1st Monday in June according to the City Charter.

The new budget goes into effect on July 1st. City Management and Finance monitor the budget on a monthly basis and revise the budget within the budgetary centers when needed. Any revisions to the budget which would amend the approved revenues or expenditures by budgetary center must be approved by the City Council.



CITIZENS DASHBOARD TO MUNICIPAL PERFORMANCE AND BUDGET GUIDE

This visual guide is intended to help the citizens of Lincoln Park better understand the funding sources available to the City and to show how the revenue is spent. The budget is developed in accordance within state guidelines and this guide will act as a measure of transparency.



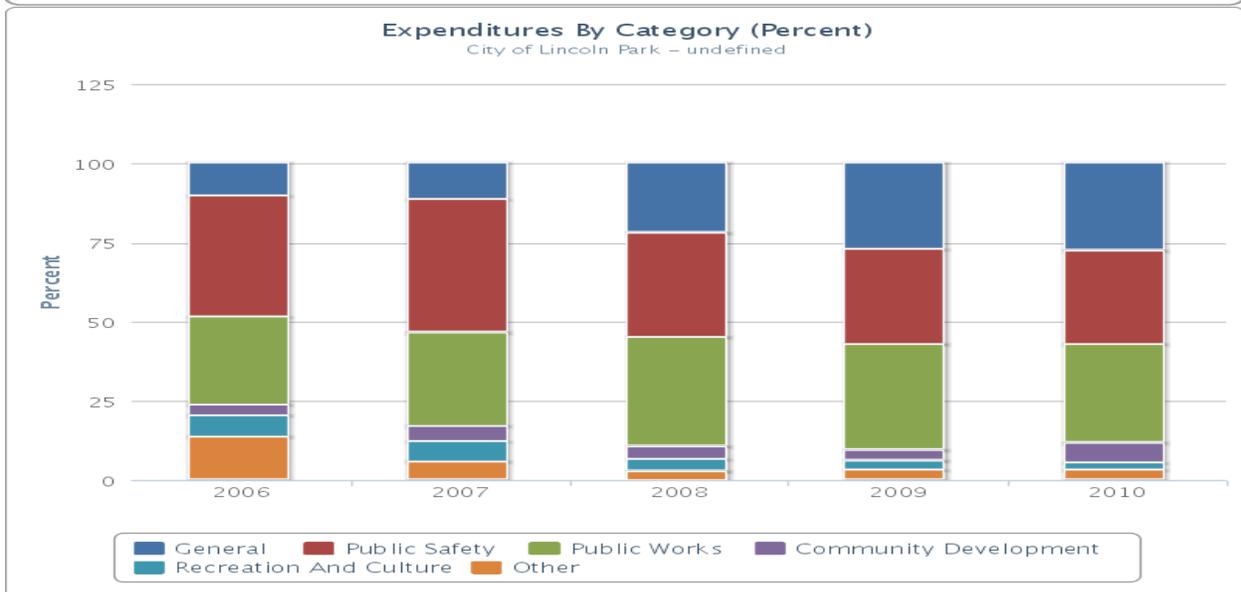
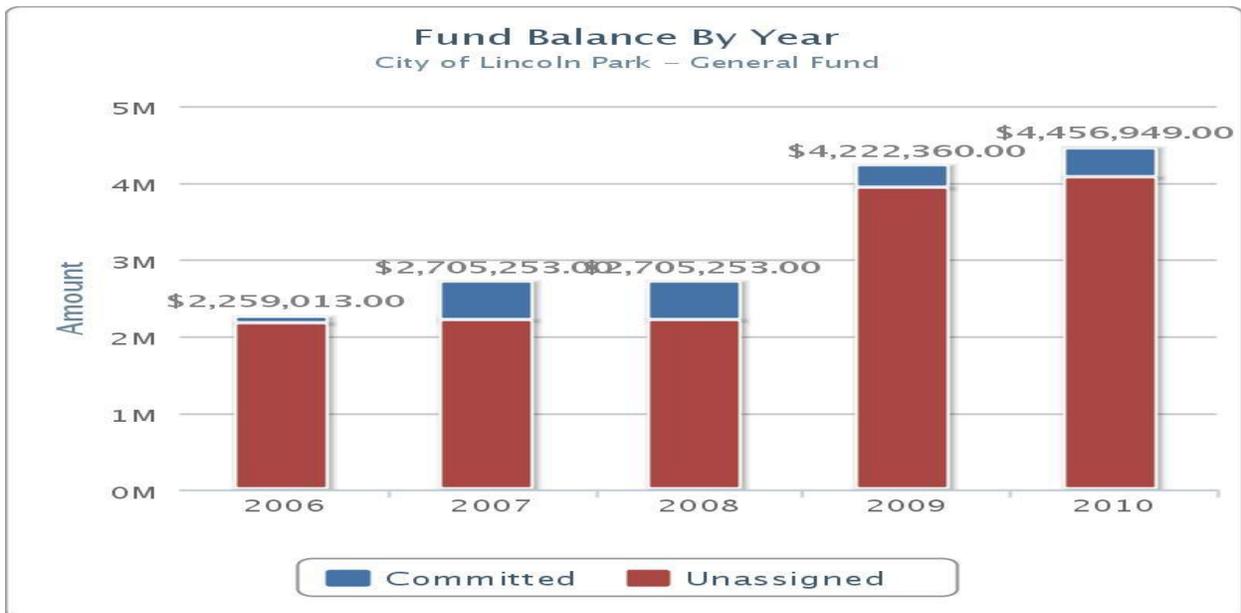
CITIZENS DASHBOARD TO MUNICIPAL PERFORMANCE AND BUDGET GUIDE

ACCOUNTABILITY

STRATEGIC PLANNING

TRANSPARENCY

FISCAL SUSTAINABILITY





BUDGET MESSAGE



BUDGET MESSAGE

DATE: May 2, 2011
TO: The Honorable Mayor and City Council
FROM: Steve M. Duchane, City Manager
SUBJECT: Transmittal of the Recommended Budget for 2011/12 Fiscal Year

Dear Mayor Vaslo and the Lincoln Park City Council:

This constitutes my recommendations to be reviewed as the proposed financial and operations plan and enhance the budget prepared by the Finance Director.

Pursuant to Chapter VII, Section 3, of the Charter of the City of Lincoln Park, there is transmitted, herewith, a recommended budget for the Fiscal Year (FY) 2011/12, beginning July 1, 2011. The Mayor and Council will now hold a public hearing on May 23, 2011 before Adopting the Budget on June 6, 2011.

The FY 2011/12 Budget incorporates the Uniform Chart of Accounts as required under Michigan Public Act 451 of 1982 as amended. This budget is also prepared in detail with consideration given to the requirements of the Government Finance Officers Association's Distinguished Budget Presentation and it is anticipated that it will be submitted for review and recognition in meeting those requirements.

The Chart of Accounts used in this budget preparation is available in the "Operations by Line Item" section of this document.

The budget format provides a basis for a comparative analysis of expenditures and appropriations by Fund, Activity, Department, and Line Item Classification.

The financial structure of the City of Lincoln Park is made up of a number of funds. Eleven of these funds are classified as active, operational, debt service or capital outlay, which are presented in this budget.

Other funds of the City can be characterized as trust and agency funds and may be excluded from primary budget consideration.



BUDGET MESSAGE

Financial and Operations Plan Executive Summary for the General Government Fund in FY 2011/12.

The financial and operating plan has the objectives of ensuring that this local government is able to provide the necessary governmental services essential to the public health, safety and welfare on an ongoing and sustainable basis and protects the continued financial viability of this local government.

The City of Lincoln Park will with this plan:

- I. Conduct all aspects of the operations of the City within the resources available according the revenues estimated and derived from all proper and supported authorities.
- II. Payments are made in full on all scheduled debt service requirements and uncontested legal obligations.
- III. Modify and terminate any labor agreement provisions and benefits that are not sustainable by the next fiscal year.
- IV. Deposit timely the required payments to the pension funds dependent only upon transferring the funds to the Municipal Employees Retirement System.
- V. There will be no draw on excess general fund balance for the fiscal year in excess of (10%) subject to VI.
- VI. No additional alternatives or use of fund balance will be implemented until clear and achievable rules for obtaining the improperly seized statutory revenue sharing are received. When these are established, the previous 3 year and 5 year fiscal plans that called for a controlled draw down towards a “soft landing” may be re-adopted as an alternative but at no time will we budget for decreased undesignated general fund balance less than stated in V.

City officials have considered and will continue to address many complex issues when establishing the upcoming year’s budget such as tax rates, fees, labor requirements and service programs. To prepare strategically for future challenges, the five-year financial plan that was prepared with the assistance of the independent auditors that provided an external perspective to plans and programs. This budget forecasts the probable impact of changes to revenue and expenditures based on assumptions derived from demographic and historical financial patterns that are rapidly changing.

The hard economic times in Michigan continue. High unemployment rates persist, difficult and painful economic developments are covered in the newspaper



BUDGET MESSAGE

headlines all too often, and state government continues to wrestle with these and other developments. The State's problems become our problems as revenue levels remain stagnant or decline. Expenses continue to grow as important and significant costs such as employee and retiree healthcare costs keep escalating. It appears that municipalities around the State are in actual and persistent danger of becoming financially insolvent. The prospect of emergency receivership is all too real for many municipalities across Michigan, including even the largest city in our state.

Simply stated, municipal government in the State of Michigan is in a state of crisis. Nothing less than a profound change in our State's municipal finance model will resolve this crisis in the long term. We require a complete overhaul of how we finance municipal government in this State in order for Lincoln Park and other municipalities to thrive and to continue to offer the services that we offer. These services, such as police and fire protection, road maintenance, water and sewer services, and garbage pickup, are critical to the daily quality of life in our communities. Municipal government is one of the best investments we can make in Michigan and our economic recovery and it is time that this investment was properly and adequately made.

Lincoln Park has been heading for fiscal trouble for a long time – for example, 3 of the last 7 years, expenditures exceeded revenue and in the other three years revenue barely covered expenses. Significant programs such as the early retirement incentive program, employee reductions, and reduced cost bid results for insurances, garbage pickup and better financial management have edged the City along with all the stability that could be achieved. Looking back to 2004, I assumed a budget of \$24,293,000 and today's amended budget is \$25,024,470 (F.Y. 2010-11). The projected revenue for the General Government Fund for use in 2011-12 is \$ **21,684,359**.

We had previously projected that revenue was going to be flat as part of the financial model in Michigan. The impact is especially noted in Lincoln Park because we are experiencing:

- No upside for a built up, older community with no open land
- No big development to boost revenue by local taxation
- Our only option was to work within inflation based revenue growth
- Taxable value of property is dramatically decreasing by double digit percentages and will continue to do so for several fiscal years

Now, in 2011/12 we must project **significantly reduced income from property taxes and State Shared Revenues.**



BUDGET MESSAGE

Property taxes are the City's main revenue source. In the past year, the market value of property has decreased. However, prior to the latest assessment at December 31, 2009, the taxable value for the City showed some increase, albeit by very small amounts. This is because there was still a "gap" between the taxable value and the state equalized value. Under Proposal A, the taxable value could continue to rise until it reached the state equalized value. With the assessments at December 31, 2010, the City experienced a loss in taxable value of 10.2%. Taxable value decreased from \$712 million to \$629 million. Predictions for 2011 indicate a similar loss for next year and then it is hoped that there will be a gradual evening out of the taxable value.

For an older community, Lincoln Park had still experienced increases in its taxable value, now, the trend changes as follows:

Tax year 2006	748,617,000	+4.6%
Tax year 2007	781,028,000	+4.3%
Tax year 2008	792,167,000	+1.4%
Tax year 2009	793,185,000	+0.1%
Tax year 2010	712,274,000	(10.2%)
Tax Year 2011	629,346,000	(10.0%)

When discussing property taxes, it should also be noted that in years when Lincoln Park's taxable value increased by more than inflation, the Headlee Amendment required the City to roll-back or reduce its millage rate so that the total taxes collected were not greater than inflation. Lincoln Park's charter maximum for operating mills is 20. However, due to the Headlee Amendment, the maximum the City could levy for operations had been rolled back to 15.5567 mills. The City recently passed two special millages that will bring the total closer to 20 mills, but these levies are only in place through two more tax billings.

During the past seven years we knew that expenditures were continuing to rise, therefore as we said in 2004 and now again in 2011:

- This is the 5 year plan – look ahead and see where we will be. As a result of the plans, we have already reduced the operation to basic core services or in street terms, bare bones
- Expenditures are down \$6.5 million from 3 years ago. Significant on this size General Government Fund Budget.
- Lincoln Park offers only the very basic services.



BUDGET MESSAGE

There is no aquatic center, no streetscapes, no golf course. Look at the facilities we have, not extravagances. No one can accuse City officials of spending without fiscal controls

- In the effort to cut costs, we did the early out incentive or ERI
- Then we asked the voters for the temporary millages, to give city government some breathing room to look for further ways to reduce costs.
- The overwhelming problem is that so many of the costs are fixed
 - Pension by state constitution, Art.9, section 24
 - Retiree health care costs
 - Reduced employee staffing by 61 FTE since '98 or a 1/3 less than 10 years ago while maintaining the same or improved services.

Economic Realities facing the City in summary

- Taxable values: Property tax is 60% of revenue. This had always gone up by inflation, now will be a decrease – we will lose \$1 million plus annually.
- State Shared Revenue – the state is in poor shape. We have to rely on the state sales tax for 25% of the budget and this is a huge concern.
- Building permits – little to no activity, plus we are losing money on this function
- Investment earnings – besides the hit to revenue, this is also impacting legacy costs
- The value of the City's Pension Fund investments had already decreased by about 1/3 from 5 years ago and now they just took another huge hit. This will translate directly into higher contributions from the GF. There is no Act 345 levy to rely on and Lincoln Parks systems are grossly under funded. Some of the comparables have double and triple the funding levels.
- Contributions have quadrupled in P&F and doubled in ME (and this is before the latest huge decline)

Simply put, Lincoln Park Government is performing many good quality services but income troubles are structural. Everything is working against a stable local government to the point where the basic services are now threatened.

While no Michigan community should be planning on an increase in revenue unless they have a huge new development, Lincoln Park is worse off than most others, as it is an older community on the border of the City of Detroit. Detroit has lost its industrial base that affects Lincoln Park as a place where workers reside. The residential property tax



BUDGET MESSAGE

base doesn't support any revenue increases. Our pension and OPEB liabilities are higher than the others as the level of benefit did not match the income available to the city. The City only began to change to defined contribution plans since 2005. The DDA is creeping along whereas others have used this for new facilities and organized new development around it producing a dual positive result. The City does not have an Act 345 plan to fund the police and fire pension system or revenue from the sale of a hospital to help. The court is, at best, a small drain, not a benefit of revenue over expenses as found in nearby communities.

Staffing levels will be constantly under review and after two positions are reduced by adoption of this budget, the level is expected to change as vacancies occur, as most positions will not be re-filled when vacant providing flexibility and opportunities for continual department re-organization. Of course, the limit will be when continuation of operations cannot be maintained. The City has taken steps in recent years to decrease the number of City employees. The total number of employees has decreased from 180 to less than 141.

- Police and Fire – Management projects no salary increases for the next five years (0% wage increases) based on union negotiations and/or arbitration. However, there are some employees who are not yet at the full pay scale under the union contracts. As such, they will receive some step increases over the next four years.
- Other Departments - Wages are forecast at 0% increases.

Fringe Benefits. This category includes the costs noted below. These expenditure were estimated at a 5.0 percent inflation rate per year for all years in the five year plan but due to final premium numbers received by the health care providers, the budget includes a 8% increase in this budget. The costs and their expected annual increase are as follows:

The City's annual required contribution for Police and Fire System for the 2009/10 fiscal year was \$2,925,995 according to the actuarial valuation. Contributions were projected to increase 5% for the budget year 2010/11 but the final numbers came in at approximately 15%. This resulted in an increased annual payment of \$368,000.

The Municipal Employees System contribution is meant to cover water and sewer and court employees as well as General Fund employees. The required 10/11 contribution of \$2,092,564 was allocated to the General Fund in the amount of \$1,092,874, consistent with previous year's allocation of approximately 60% of the cost. Contributions are estimated at 10% increases for the next fiscal year.



BUDGET MESSAGE

Starting in 07/08, the City has decided to budget for all retirement payments in the General Government function rather than having the costs spread among the departments, including Police and Fire. In the forecast, the total retirement contribution is shown under the General Government function.

The City has general fund general government functional fiscal and operational viability to June 30, 2012 or 2013 depending on the variables noted in this memorandum. In any plan we project the city will not be viable without an additional two million dollars (\$2,000,000) in reductions in expenditures or increased revenues beyond that.

2010 Census Reports and impact on City State Shared Revenues.

The City population dropped from 40,008 to 38,144 which is a 4.65% decrease. Overall, the State of Michigan went down by 0.6%. As a result, we will be a smaller piece of the overall collections than before. Constitutional Revenue Sharing is strictly population based. Lincoln Park was 40,008 of 9,938,444 or .4025%, now you will be 38,144 of 9,883,640 or .3859%, this will drop our Constitutional portion by about \$48,000.

Also, dropping below 40,000 puts us in a different population unit level for the Statutory formula. This formula has a number of factors, and it is hard to tell the direct impact; however, since the factor drops from 5.18 down to 4.32, it could mean the City will be reduced by 17% hit on what is left of statutory. This would be “worst-case”, so if we had $\$1.8 \times 2/3 = \1.2 million, 17% is \$200,000, so the city could lose another \$200,000 from the census reduction. Again, it is hard to estimate because the State may redo the population unit levels, or it might not impact Lincoln Park as much if many other cities fall into new unit levels as well. It is a big logarithmic equation that is hard to predict.

In the most negative case, loses could be about \$250k from the population drop plus the 1/3 of statutory of \$600k, for a grand total of \$850k.

State Shared Revenues. The Governor’s budget slashes (\$1,784,000) from the City’s revenue of \$1,900,000 structurally and drastically dissolving our five year fiscal plan.

Now, in 2011/12, we propose to take the following steps to further address the controllable expenditures with our continuation of financial and operations plan focused on year one of the next three fiscal years. The only alternative to reductions is to use a draw on fund balance as required to offset the Governors reductions in the “soft landing” manner that was part of our five-year plan in an accelerated manner.



BUDGET MESSAGE

Priority Driven Budget Initiatives

I am recommending that in 2011/12 the following initiatives be taken to further address the controllable expenditures with our continuation of financial and operations plan focused on year one of the next three fiscal years.

PDBI's

1. Reduce public hours to eliminate overtime at City Hall and Police Records Offices.
2. Restructure the General Government budget center and instituting a set of accounts for all legacy and benefits costs preparing to recommend alternative legal and funding for this group that accounts for 38% of all new spending.
3. Actively pursue joint/shared services for Recreation, Animal Control, Information Technology and continue with Central Dispatch and Library services.
4. Renegotiate the Honeywell Lease Contract for HVAC improvements; Reduce lease on Building HVAC by 120,000
5. Reduced Computer Rental by Average of \$2,000 per activity unit
6. Reduce Public Safety Expenditures by revenue loss ratio equivalency to reduced statutory revenue sharing:

In the first alternative, if the Police, Police Command and Fire Fighters agreed to eliminate Special Pay Items of compensation and agreed to pay 50% of the Medical health Care Plan (\$400,000 est.) or eliminate Special Pay and reduce wages by 15%, then only 4 layoffs of Police officers and 3 layoffs of Firefighters will be necessary. If we cannot sustainably reduce personnel costs by public safety employee then layoff of 8 police officers, 4 firefighters will be necessary.

Eliminate holiday bonus, food allowance, clothing allowance, new med plan for POA/COA/IAFF as soon as possible but plan for 7-1-201215. Negotiate elimination of special benefits in POA, COA, IAFF Collective bargaining agreements

TOTAL SPECIAL PAYS FIRE	286,213
TOTAL SPECIAL PAYS POLICE	161,966
TOTAL SPECIAL PAYS COMMAND	88,615
 GRAND TOTAL	 536,794



BUDGET MESSAGE

Other Priority Driven Budget Initiatives:

- 1 Fire Inspector rank eliminated transfer functions to regional or private service
- 1 Parks/Recreation secretary CDBG staff to assume portion of Recreation duties
- Labor and Legal (90,000) budget reduction
- Contract Inspection Services of Building, Fire, Code with Corporate Service Company to reduce inspector and possibly clerk position expenditures
- Establish a regional/joint services program for animal control operations and shelter services.

7. Reduce Fire Department overtime by (\$300,000). Should be achievable with DCD and reduced minimum manning

8. Janitorial (\$75,000) May return work to DPS staff and/or part-time employees with balance of \$50,000.

9. All Parks and Recreation program fees set for 100% cost recovery (\$166,000) cost reduction. This results in a budget for Recreation of \$137,700.
Transfer existing employees to CDBG 100%. And supplement CDBG, with SMART fees to fill any gap. 15% staff costs allocated to General government to provide Senior Bus Service Directly and limited office support to senior services. Initiate Tri-City recreation Authority to assume recreation services.

10. Provide the Court \$1,264,574 funding budget (approx.15% reduction) with recommendations to reduce special pays and bonus plans.

11. Reduce or eliminate Medicare reimbursement (\$165,000 GF)

12. Eliminated subsidy to Waste/Trash pickup, we will have to cut the routes or alternatives as its 100% property tax based.

13. Equipment replacement for basic cars for PD with no new projects.

14. Begin proceedings to repurpose DDA funding to support General Services
Provide balance for DDA maintenance fund and payoff current project and re-purpose annual revenue to General Government Fund to increase General Government Revenue by \$300,000 annually.



BUDGET MESSAGE

15. Examine all retiree medical coverages and with legal opinion support see what we can do to reduce costs while honoring restricted benefits.
16. Determine a reduced size serviceable location for City Hall to allow utilization of employees and terminate unproductive maintenance costs

Summary considering Governor's proposed repurposing of local revenues

Current 2010-11 Year

Approved budget for current fiscal year 2010-11 ending June 30, 2011 = \$23,694,990

Final Revenue projections for fiscal year 2010-11 ending June 30, 2011 = \$25,024,470

Final contribution to General fund balance from current \$4,456,949 bal = \$ 936,812

Beginning General Fund Balance Available after above = \$5,393,761

Projected 2011-12 Year

Projected Revenue for 2011-12 Fiscal Year = \$21,684,359

Projected Expenditures including reductions proposed = \$21,684,359

Use of General Fund Balance = \$ 0

Projected Fund General Fund Balance after June 30, 2012 = \$ 5,393,761

This summarizes the current projections and operations sustainability plan through June 2012. Other variables include final census counts that may reduce the constitutional revenue sharing amount received by the city and overall the fiscal plan is conditional upon continuation of the voter approved millage. The plan recognizes the *potential* for some "process" of justification for the City to apply for some portion of revenue sharing to be rightfully returned under the new "Best Practices" plan of the Governor subject to approval by the State House and Senate. If some or all of the revenue sharing is reacquired, the City use of fund balance will be reduced and the city will have 9% of General fund balance at June 30, 2012 for consideration towards 2012-13 Fiscal year.



BUDGET MESSAGE

General Government Fund Fiscal Synopsis

The City's General Fund contains the budgetary and financial controls for all the City's activities and functions. These are not accounted for in other specialized funds, which contain restrictions on the usage of the fund's assets, mandated by City Charter, State Statute or bond covenants. This fund contains budgets for all Operating Departments. The General Fund uses the modified accrual basis of accounting for budgeting, which recognizes revenue when it is both measurable and available.

Revenue Assumptions

Most revenues were increased by the inflation factors outlined in the General Assumptions section of the Executive Summary. **Any assumptions that varied significantly from the General Assumptions are as follows:**

Property Taxes – Real and personal as well as garbage and rubbish

- Property tax revenue estimates for the 2011-12 year are based on taxable values and millage rates. For fiscal years thereafter, forecasted future revenues estimates are based estimates and the reader should be aware of severe economic changes impacting all assumptions as major restructuring of municipal finance practices are occurring at this time.
- The City is currently levying the maximum available millage for operations; therefore, there are no un-levied mills available to use in the future to offset expenditure increases.
- In November 2010, the voters of the City passed two millages to continue Police and Fire services and one for the Library. These new levies were first levied on July 1, 2008, which resulted in additional revenue for the year ended June 30, 2009. These millages will continue for 3 years before they expire 2011/12, 2012/13, 2013/14. The Police and Fire maximum millage is 3.4591 mills of which 3.4591 is levied and the millage for the library is .35 mills and .35 is levied.
- The City levies millage to cover costs for garbage and rubbish. However, the General Fund has been subsidizing the garbage and rubbish costs because the millage is capped and is not high enough to cover the costs. The General Fund subsidized \$100,000 for 08/09. Going forward, we had modified the compost



BUDGET MESSAGE

fee and eliminated the need for subsidy transfer from general revenues until the reduced taxable values required us to do so.

State Shared Revenue – For estimating revenue sharing we use State Shared Revenue distribution projections issued by the Senate Fiscal Agency. Given recent developments with revenue sharing, a realistic estimate is in this budget but without a Constitutional guarantee, places this funding source continually at risk. We anticipate that statutory revenue sharing will, at best be constantly adjusted as of the latest estimates of May 2.

The recommended budget assumes that statutory and constitutional revenue sharing payments will be at the recently reduced level. This is partly based on the State Executive Budget recommendations issued 2010, which indicated that revenue sharing would be flat from 2010 to 2011.

Cable Television Franchise Fees – The fee estimates for the 2010-2011 year are based on the current budgeted estimate of \$425,000. Due to the legislation related to the Cable Franchise fees, we concluded to be conservative and keep estimated revenues flat for the next five years. As you may know, under the new legislation, the City will still receive cable franchise fees. However, as other companies such as AT&T begin to offer cable services, the franchise fee revenue will most likely decrease. This is due to the fact that while the City may still have the same number of subscribers divided among more than one operator, any operator who currently pays the Metro Act Fee will be able to deduct this fee from the franchise fees paid to the City. As a result, the franchise fees paid to the City will begin to decrease when these companies get their offerings up and running.

Fines and Forfeitures – District Court – Fines and forfeitures for 2011-12 are based on the current budgeted estimate of \$1,314,574. The City will not be able to subsidize the Court's expenditures currently or in the future. Therefore, District Court Expenditures must meet projected revenues by adjustment to expenditures by the court administration to be equal to or less than District Court revenues, while keeping in mind that the City is responsible for the funding. The City has entered into an Administrative Agreement with the Court that began July 1, 2010 which will eliminate duplication of administrative processes and help ensure that there is more continuity between the two. The Court's Accounts Payables and Payroll will now be run through the City's General Ledger system.

Library Fines – Fines and forfeitures for 2011-12 are based on the current budgeted estimate and this funding is continued with the assistance of the increased levy allowance approved by the voters in November, 2007 but have been reduced to reflect the decrease in taxable values.



BUDGET MESSAGE

Interest – Interest income is estimated to be \$5,000 in 2011-2012. This is a decline of over \$150,000 from just a few years ago due to the economic downturn and substantially reduced interest earning rates. The City continues to look at ways to increase these rates but with little available cash, investment options are limited.

Rental Inspection – Rental inspection fees vary from year to year depending on the timing of inspections.

Building Permits – The City has little vacant buildable land and, as such, building permit revenue is not expected to increase. The economic restructuring in Michigan and the area give cause to predict reduced permit activity. In the recommended budget, building permit revenue is projected to decrease to \$429,150.

Community Center – The City does not plan to subsidize the operations of the community center, having leased it to a private recreation company.

Pre-funding of Retiree Healthcare – Many years ago, the City began setting funds aside to eventually be used to pay for retiree health care premiums. Currently, however, these funds are being used for current year health care premiums for retirees. With the implementation of GASB 45 in FY 2009, the City is required to record the liability for pre-funding retiree health care. Beginning in 2009, based on actuarial valuations performed as of June 30, 2008, expenditures for the pre-funding of retiree healthcare was estimated at \$2.9 million for municipal retirees and \$2.6 million for Police and Fire Retirees. The impact is the net expenditure amount between \$4 million total cost and the cost that the City is already reflecting within the General Government department of over 1.8 million for retiree health care premiums for retirees. While the City is not required to make the contribution, it will be in the City's best interest to attempt to fund this liability in future budgets.

Retirement

Police and Fire System – The City's annual required contribution for the 10-11 fiscal year is budgeted at \$2,925,995 according to the actuarial valuation. The budget assumes an additional \$100,000 for new hire pension. Interest rate revenue from this system does not indicate any relief for the taxpayer.

Municipal Employees System – The Municipal Employees contribution is meant to cover Water and Sewer Fund and Court employees as well as General Fund employees. The required 10-11 contribution of \$1,092,874 has been allocated to the General Fund consistent with previous years.

Retiree Health Premiums – Retiree health care premiums are forecasted to increase by approximately 23% which puts the City in a further financial burden.



BUDGET MESSAGE

Starting in 07-08, the City decided to budget for all retirement payments in the General Government function rather than having the costs spread among the departments. This includes Police and Fire to ensure that core services and operations are considered in consistent terms and separate from uncontrollable expenses. In the recommended budget, the retirement contribution is shown under the General Government function.

The most significant cost of City operations involves personnel in terms of salary and benefits for active employees providing daily services and the legacy costs associated with pension and retiree health care for former employees. The shortfall between new income and expenses was predicted in the last five-year financial plan and was forecast to decrease into a deficit of \$50,000 by 2005. This did not happen due to the significant financial management changes made in the last two fiscal years and, instead, resulted in an audited general fund balance of \$4,222,360 in 2010.

Pension costs are often referred to as legacy costs or costs that continue from the past. Each year the City actuarial General Fund contribution to both the Police and Fire and Municipal Systems is \$4,420,756 which is 21% of the budget alone. In addition, the annual pay-as-you go costs for retirees' health benefits and prescriptions are \$3,300,926. With the existing benefits the City is obligated to pay 30% of the general operating fund for the retiree costs. This leaves just 70% for service operations. Of this remaining amount of money, just the Police and Fire Department operations consume over 65%.

General Operations Budget	\$21,684,359
Retiree Pensions	\$ 5,091,033
Retiree Health Care	\$ 3,784,114

For purposes of this forecast, the discussion is summarized by cost center activities that are recommended in this budget.

- Funding support to Wayne County for local share of Public Library is \$218,411
- Recreation Programs eliminated contingent on joint/service agreements
- 25th District Court budget \$1,314,574.
- No Personnel salary/wage and benefit changes.
- Revenue Sharing of \$2,383,754 Constitutional and \$121,779 Statutory.
- Cable General Fund Franchise fees of 5%. PEG fund is a separate budget.
- All supply expenditures remain the same as the past fiscal year.
- Overtime budgets rolled back to emergency overtime only, public services hours



BUDGET MESSAGE

- Rubbish and Trash fund budgeted within revenues from millage of 2.32 as rolled-back by state constitution and statute.

Tax Rates

The proposed tax rate can be summarized as follows:

	(Adopted)	(Proposed)
	2010-11	2011-12
General Tax Levy	19.3300	19.3300
Solid Waste	2.3278	2.3278
Retention Basin Levy	0.9225	1.1921
Judgment Levy	0.9737	1.2086

The tax rate represents the maximum allowed by the Headlee Amendment for both the millage and the solid waste fund.

Other Significant City Operations and Funds Summary

Water and Sewer Fund

The City operates one Enterprise Fund, which accounts for the operation of the Water and Sewer System. The fund is financed and operated in a manner similar to a private enterprise. The intent is that costs (expenses, including depreciation) of providing water and sewer services to the general public are recovered through user charges. The fund uses full accrual accounting for budget purposes, which is based on Generally Accepted Accounting Principals (GAAP) and follows accounting and financial activities prescribed by the Financial Accounting and Standards Board (FASB) as long as it does not conflict with the Government Accounting Standards Board (GASB) guidance.

The appropriation for the Water & Sewer Fund is proposed to be \$9,121,433 a decrease from the FY 2010/11 appropriation. Only the bare essential projects have been planned for this year. This budget includes a proposal to increase the water rates to \$21.14 including Detroit charges. Sewer disposal proposed system improvements and pass-on rates for sewer charges from the County will pass along the increase of approximately 2.53% to 23.63 per 1,000 cubic feet.



BUDGET MESSAGE

Best Practices Analysis for Fiscal Year 2011-12

Consistent with my personal philosophy of continuous improvement and strategic planning, this year's budget and financial plan has been enhanced in the following ways:

Budget Assumptions and Strategy

Any municipal budget can be analyzed in terms of solvency. The four relevant types of solvency are:

<i>Cash Solvency:</i>	<i>Having adequate money on hand to pay expenses</i>
Budget Solvency:	Estimated budgeted revenues being adequate to finance the budget's appropriations and programs
Long Range Solvency:	The municipality having the tools to finance its services on a perennial basis.
Service Delivery Solvency:	The funds budgeted for expenses are adequate to meet the demands for services.

Cash

Historically, Lincoln Park has always been cash solvent. Cash insolvency occurs when a city has a repeated history of budget insolvency leading to long-term insolvency. This budget, as presented, is cash solvent. However, I must caution, it may create cash flow problems late in the fiscal year as the balances in tax collection accounts diminish. If at anytime during this fiscal year expected revenues decline, adjustments will have to be made immediately and must include employee layoffs. Delays in collections and personal property delinquencies must be monitored in this fiscal year.

Budget Solvency

The proposed fiscal year 2011/12 budget meets the test of budget solvency as it is balanced and in compliance with state law. The budget will use \$0 from un-assigned fund balance with the intent to provide financial stability in Lincoln Park government to ensure that we are careful not to position forecasts as a final prediction of future financial position, but rather as a tool to: 1) recognize longer-term issues that require a strategic approach; and 2) establish financial parameters within which service strategies must operate in the future. In other words, to allow a "Soft Landing" period to permit



BUDGET MESSAGE

the community and levels of employees and, thus, the service levels to stabilize over a short period of time resulting in the new community service program, smaller, leaner and sustainable by 2012/13 fiscal year.

Thirty two percent (32%) of new spending will go to City retirees' pensions, health care and prescription coverage.

Revenues are conservatively estimated but based on historic fact with no increase in tax rates and fees. Budgets for General Operations, Water and Sewer, Major and Local Streets and all minor debt and internal service accounts have been prepared.

No revenues have been overlooked and expenditures are based on verified assumptions. Any inter-fund borrowing is based on a planned use of reserves with the treatment of the transfer as a loan between funds as permitted.

New revenues and use of reserves support general operating expenditures. The budget works principally due to the elimination of capital purchases, reduced employee positions and no wage and benefit increases.

This budget contains \$0.00 dollars for capital needs for General Fund. The better recommendation would be for a budget of at least \$500,000 more reasonable amount based on the five-year capital equipment schedule and department recommendations.

Reconstruction of roads, parks and water/sewer structures is primarily financed by Federal Block Grant funds. The Water and Sewer fund as well as the road funds are constrained by lower revenue and greater costs. We will be moving ahead and implementing several road/street projects with the use of current gas and weight revenue from State shared transportation dollars or Act 51. The resurfacing and reconstruction of Riverbank and Porter are recommended for approval with this budget. Construction and related debt service fund will support the implementation of the first year of the project in the field involving replacing within two years 15,000 water meters.

Long-Range Solvency

As the professional nature of this document attests, we are maximizing our resources. This budget demonstrates management's commitment to view the consultants report and five-year plan as an integral part of this year's work. For future solvency, the recommended budget must be viewed as a continuous work in progress until stable economic forecasts can be relied upon. The future solvency of the City will depend on the full millage with the Headlee override renewed, as well as, the income from state shared revenues continuing at the existing level and eventually adjusting upwards with



BUDGET MESSAGE

inflation or being replaced with a complete new method for financing municipalities in our state. Since this is a balanced budget with use of un-assigned fund balance, if no other revenue reductions occur and spending is controlled as recommended, the projected solvency of the City will be two years with service level organized transfer, elimination or collaboration.

Service Delivery Solvency

This budget contains appropriations for all anticipated expenditures. All services are expected to remain viable with the modifications proposed. This budget is adequate to meet the core service needs of the City for the next twelve months.

There remains a question of long-range service delivery solvency. If revenues continue to remain restricted or decrease and expenditures continue to increase, there will be no other option than to reduce services by program elimination and additional employee reductions.

The City budget is presented with multi-year financial plan impact addressed. This means that management has developed this fiscal year spending plan with linkage to the five-year financial plan, presenting a series of recommendations and providing a means of demonstrating the impact of one-year determinations on the city government's future. Management also recommends that the prior budget Reduction Efforts and Balance Action report, as well as the consultant's 17-point fiscal review, be studied for additional ideas for budget recommendations.

I wish to take this opportunity to thank all the Administrators and staff for their hard work and dedication in preparing this budget, especially Finance Director Lisa Griggs and Management Coordinator Julie Sadlowski. I look forward to working with you, staff and the citizens of Lincoln Park for another year of change, challenge and opportunity.

Respectfully submitted,

Steve M. Duchane
City Manager



STATEMENT OF COMPLIANCE WITH BUDGETARY POLICIES & PRACTICES

This recommended budget complies with the policies adopted by the Mayor and City Council by Resolution 05-37 as follows:

Emphasis on areas of long-term importance such as efficiency, effectiveness, employee relations, and technology improvements.

Two new funds to properly service equipment replacement and technology infrastructure have been established and funded.

Integrate performance measurement and productivity indicators in the budget.

These are included in departmental program budgets.

Avoid practices that balance current expenditures at the expense of future years' revenues.

The use of unassigned fund balance is part of a three-year plan and draws back from the prior year's contribution of a near-equivalent amount. Policy goal met within five-year budget practice.

Provide adequate maintenance and orderly replacement of capital facilities and equipment.

The funding for equipment is budgeted for one year and schedules for five years.

Maintain adequate level of funding for all retirement systems.

Currently \$4 million to retirees to meet the systems budgeted.

Enhance the property tax base.

Cooperative financing and general employees support for economic development are incorporated in this budget.

Actively support state legislative representatives that support proper community funding.

Support for the MML Legislative Coordinator to be selected by the Mayor and Council will be provided in this budget.

Revenue

Maintain a diversified and stable taxable revenue base.

Efforts to seek commercial area growth are supported and investments in capital projects promote private re-investment and new growth.

Review fees and charges to ensure the cost of providing the service is appropriately charged.



STATEMENT OF COMPLIANCE WITH BUDGETARY POLICIES & PRACTICES

All fees for business services have been reviewed and generally adjusted for inflation.

Reserve Policy

18% of General Fund operations

The budget provides for a General Fund balance of approximately 25%, within our policy.

Capital Improvement Policies

Implement a multi-year plan for capital improvements.

Second year with multi-year perspective is recommended for funding. The plan for fiscal year 2011/12 also complies with the following subcomponents of the policy.

1. Maintain the fiscal integrity of the City's operating debt service and capital improvement budgets in order to provide services and construct and maintain public facilities, streets, and utilities.
2. The City shall make all capital improvements in accordance with the adopted capital acquisition program.
3. The City will continue to implement a multi-year plan for capital improvements, with proposed funding sources, and update it annually.
4. The City will coordinate decision making for the Capital Improvement Budget with the operating budget to make effective use of the City's limited resources for operating and maintaining existing services and facilities.
5. The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the priorities, and for which operating and maintenance costs have been included in the operating budget.
6. The City will attempt to maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
7. Capital investments will foster Lincoln Park's goal of preserving its infrastructure and heritage.
8. The City will maintain a responsible and prudent fiscal condition to minimize long-term interest expense when financing capital improvements with an ongoing systematic bonding program, which spreads the costs of the improvements to benefiting citizens.

The City will use governmental assistance to finance capital improvements that are consistent with the adopted capital improvement plan and City priorities. The City will



STATEMENT OF COMPLIANCE WITH BUDGETARY POLICIES & PRACTICES

approve these improvements only if operating and maintenance costs have been included in operating budget.

Debt Policies

1. The City will confine long-term borrowing to capital improvements or project that cannot be financed from current revenues, and where the issuance of long-term debt is required, it will pay back bonds within a period not to exceed the expected useful life of the project.
2. The City will attempt to keep the average maturity of general obligation bonds at or below 20 years.
3. When possible, the City will use special assessment, revenue, tax increment, or other self-supporting bonds.
4. The City will not incur long-term debt to support current operations.
5. The City will maintain a sound relationship with all bond-rating agencies and will keep them informed about our current capital projects.
6. General obligation debt will not be used for enterprise activities.



BUDGETARY TRENDS, ASSUMPTIONS & SUMMARIES

In developing this budget and annual operations plan, numerous sources are used for the purpose of estimating community need; priorities and estimating revenue capacity have been utilized.

The city approaches the development of the budget by complying with the Uniform and Accounting Budgeting and Accounting Act of the State of Michigan. The budget is based on the same modified accrual method of accounting that is applied in the annual audited financial statements. In accordance with state law, the budget is amended at least once at mid-year and at the conclusion of the fiscal year or as often as experience indicates that material deviations from the adopted plan are occurring. Internally, the Director of Finance initiates the process and in concert with the City Manager, establishes an annually budget preparation calendar. A series of internal briefings and conferences with key staff administrators are held and then internal input is coordinated with external inputs beginning with an annual strategic organizational planning session of the Mayor and Council in January of each year. These activities result in submission of a recommended budget to the Mayor and City Council by April 1st of the calendar year as required by charter.

Amendments to the budget are initiated by administration based upon experience or revised estimates and submitted to the Mayor and Council for adoption. All budgets are approved at the department level and the adopting resolution of the Mayor and City Council assigned activity and line item amendatory change authority to the Finance Director and City Manager as assigned.

A significant external input is the economic strategic plan (2006) that provides objectives and priorities for enhancement of the tax base and demographic characteristics such as housing, population and commercial sales trends. Additionally citywide survey data (2006) was used by City Management concerning resident priorities in developing the recommendations for services and the financing of those services.

The master land use plan that guides the development and use of properties upon which property tax is based. This plan (2007) was adopted following significant input from the public during three public hearings.

Plant & Moran, PLLC, the City's independent auditing consulting firm was retained to compile a five-year financial forecast. The Five-Year Financial analysis and projections provide an in-depth estimation of future financial conditions and developed an automated tool to facilitate the analysis of financial operational objective and the projection of fee income, tax income and the use of fund balance, or reserves.



BUDGETARY TRENDS, ASSUMPTIONS & SUMMARIES

Estimates for property tax revenue are based on the underlying application of various state laws and the formulation for each is described in this budget. The city has determined that the long-term revenues include the planned use of or draw down from fund reserves or balances, the funds on hand after the completion of one fiscal year and unencumbered or designated to capital or contractual obligations.

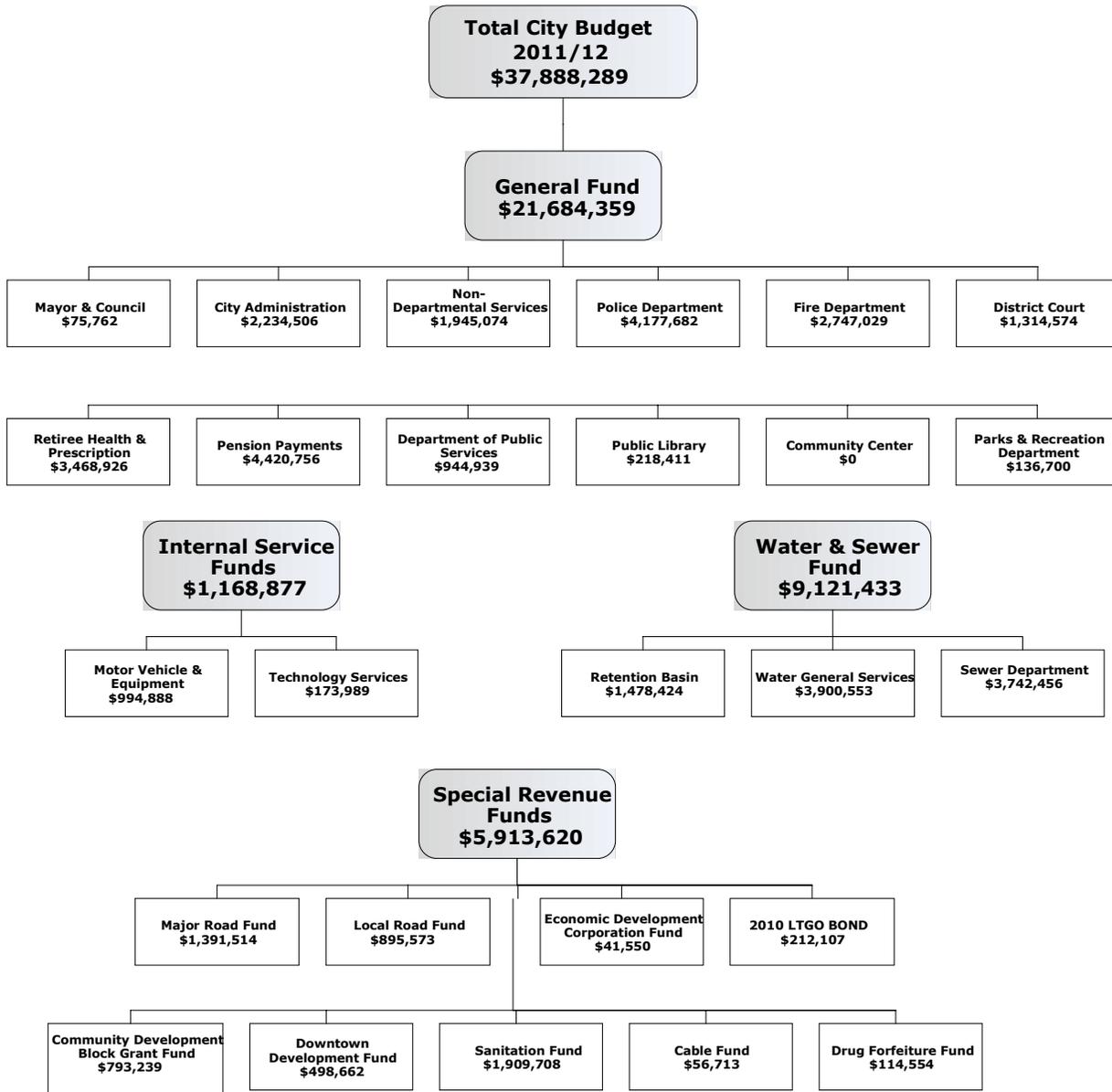
This budget has been developed using the best available information concerning financial trends and community conditions.



APPROPRIATIONS RESOLUTION



FINANCIAL ORGANIZATIONAL CHART



**CITY OF LINCOLN PARK, MICHIGAN
CERTIFIED COPY OF RESOLUTION #2011-128**

REGULAR MEETING OF THE MAYOR AND COUNCIL OF THE CITY OF LINCOLN PARK, WAYNE COUNTY, MICHIGAN, HELD IN THE COUNCIL CHAMBERS OF THE MUNICIPAL BUILDING.

UNDER THE DATE OF: June 6, 2011

MOVED BY: Councilman DiSanto

SUPPORTED BY: Councilwoman Moreno

CITY OF LINCOLN PARK
GENERAL AND SPECIAL APPROPRIATIONS ACT

A RESOLUTION TO PROVIDE FOR ADOPTION OF A BUDGET PROPOSED BY THE MAYOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012 AND MILLAGE RATES TO SUPPORT THIS BUDGET.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINCOLN PARK:

SECTION 1. That for the expenditures of the City Government and its activities for the fiscal year, beginning July 1, 2011 and ending June 30, 2012, the amounts in the following sections are hereby appropriated.

SECTION 2. That for the said fiscal year there is hereby appropriated out of the General Fund on an activity basis, the following:

REVENUES

PROPERTY TAXES	13,029,684
FEDERAL SOURCES	0
STATE SOURCES	3,585,698
LICENSES AND PERMITS	557,440
FINES & FORFEITS	1,882,408
INTEREST AND RENTS	39,000
TRANSFER FROM OTHER FUNDS	94,000
OTHER	2,496,129
TOTAL REVENUES	21,684,359

EXPENDITURES

MAYOR & COUNCIL	75,762
CLERK	184,748
MANAGEMENT OFFICE	257,670
ELECTIONS	43,550
ASSESSOR	109,951
CITY ATTORNEY	168,700
FINANCE	286,061
TREASURER	145,193
BUILDING & GROUNDS	788,930
HISTORICAL MUSEUM	17,000
POLICE	4,177,682
POLICE/FIRE CLERICAL	596,136
FIRE	2,747,029

BUILDING	442,497
DEPARTMENT OF PUBLIC SERVICES	58,367
STREET LIGHTING	536,000
SOCIAL SERVICES	171,555
PARKS & FORESTRY	97,642
RECREATION	136,700
COMMUNITY CENTER	0
LIBRARY	218,411
DISTRICT COURT	1,314,574
PLANNING COMMISSION	12,750
COMM PLANNING & DEV	15,308
GENERAL GOVERNMENT	9,082,143
TOTAL EXPENDITURES	21,684,359
TOTAL EXPENDITURES	21,684,359
APPROPRIATED USE OF	0
UNASSIGNED FUND BALANCE	
TOTAL GENERAL FUND	21,684,359

SECTION 3. That for the said fiscal year there is hereby appropriated out of the Major Streets Fund on an activity basis, the following:

REVENUES	
INTEREST ON INVESTMENTS	31,100
STATE SHARED REVENUES	1,418,498
TOTAL REVENUES	1,449,598
EXPENDITURES	
ROUTINE MAINTENANCE	678,472
TRAFFIC SERVICES	65,093
WINTER MAINTENANCE	245,426
TRANSFER TO LOCAL STREETS	402,523
TRANSFER TO ROAD	0
CONSTRUCTION FUND	
TOTAL EXPENDITURES	1,391,514
CONTRIBUTION TO FUND BALANCE	58,084
TOTAL MAJOR ROADS	1,391,514

SECTION 4. That for the said fiscal year there is hereby appropriated out of the Local Streets Fund on an activity basis, the following:

REVENUES	
INTEREST ON INVESTMENTS	21,350
STATE SHARED REVENUES	538,280
TRANSFER IN - MAJOR STREETS	402,523
FUND	
TOTAL REVENUES	962,153
EXPENDITURES	
ROUTINE MAINTENANCE	533,686
TRAFFIC SERVICES	84,722
WINTER MAINTENANCE	277,165
TOTAL EXPENDITURES	895,573
CONTRIBUTION TO FUND BALANCE	66,580
TOTAL LOCAL ROADS	895,573

SECTION 5. That for the said fiscal year there is hereby appropriated out of the Cable T.V. Fund on an activity basis, the following:

CABLE T.V. REVENUES	89,225
CABLE T.V. EXPENDITURES	56,713

SECTION 6. That for the said fiscal year there is hereby appropriated out of the Sanitation Fund on an activity basis, the following:

SANITATION REVENUES	1,974,891
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SANITATION EXPENDITURES 1,909,708

SECTION 7. That for the said fiscal year there is hereby appropriated out of the Community Development Block Grant Fund on an activity basis, the following:

COMMUNITY DEVELOPMENT GRANTS 793,239
REVENUES
COMMUNITY DEVELOPMENT GRANTS 793,239
EXPENDITURES

SECTION 8. That for the said fiscal year there is hereby appropriated out of the Drug/Forfeiture Fund on an activity basis, the following:

DRUG/FORFEITURE REVENUES 115,400
DRUG/FORFEITURE EXPENDITURES 114,554

SECTION 9. That for the said fiscal year there is hereby appropriated out of the Road Improvement Fund on an activity basis, the following:

2010 LIMITED TAX GENERAL 212,107
OBLIGATION BOND REVENUE
2010 LIMITED TAX GENERAL 212,107
OBLIGATION BOND EXPENDITURE

SECTION 10. That for the said fiscal year there is hereby appropriated out of the Sewer and Water Fund on an activity basis, the following:

WATER AND SEWER REVENUES 9,917,166
WATER AND SEWER EXPENDITURES 9,121,433

SECTION 11. That for the said fiscal year there is hereby appropriated out of the Vehicle and Equipment Fund on an activity basis, the following:

VEHICLE AND EQUIPMENT REVENUES 562,417
VEHICLE AND EQUIPMENT 994,888
EXPENDITURES

SECTION 12. That for the said fiscal year there is hereby appropriated out of the Technology Services Fund on an activity basis, the following:

TECHNOLOGY SERVICES REVENUES 162,399
TECHNOLOGY SERVICES 173,989
EXPENDITURES

SECTION 13. That for the said fiscal year there is hereby appropriated out of the Economic Development Fund on an activity basis, the following:

ECONOMIC DEVELOPMENT 13,150
CORPORATION REVENUES
ECONOMIC DEVELOPMENT 41,550
CORPORATION EXPENDITURES
APPROPRIATED USE OF FUND 28,400
BALANCE
TOTAL ECONOMIC DEVELOPMENT 41,550
COROPORATION

SECTION 14. That for the said fiscal year there is hereby appropriated out of the Downtown Development Authority Fund on an activity basis, the following:

DOWNTOWN DEVELOPMENT 474,599
AUTHORITY REVENUES
DOWNTOWN DEVELOPMENT 791,259
AUTHORITY EXPENDITURES

SECTION 15. That the City Council adopts by this resolution fees for the public records and services provided by the City of Lincoln Park for the fiscal year July 1, 2011 through June 30, 2012. Any parts of resolutions that are in conflict with this article are repealed.

Charges for Water services and Sewerage services shall be increased to the following rates for bills rendered after July 1, 2011:

Water Rates	\$ 21.14	per 1,000 cu ft.
Capital Improvements	\$ 2.90	per 1,000 cu ft.
Sewer Rates	\$ 23.63	per 1,000 cu ft.
Sewer Improvements	\$ 5.68	per 1,000 cu ft.
Ecorse Creek User Fee	\$ 4.04	per 1,000 cu ft.
Sewer Surcharge	\$ 1.43	per 1,000 cu ft.
Meter Charges:		
Less than 1"	\$ 2.55	per quarter
1"	\$ 4.10	per quarter
1.5"	\$ 5.75	per quarter
2"	\$ 7.60	per quarter
2.5"	\$ 8.85	per quarter
3"	\$ 10.45	per quarter
3.5"	\$ 12.05	per quarter
Composting Charge	\$ 6.00	per quarter

This article is intended to preserve all existing charges and fees set forth in any resolution, ordinance, or law which is not in conflict with this article and to fulfill the requirement of any ordinance authorizing the City Council to establish fees by resolution. Fees for public records not set forth in this article, or in any resolution, ordinance, or law, shall be set by the City Manager, with concurrence of City Council, in accordance with Act 442 of the Public Acts of 1976, as amended. Fees for public services not specifically set forth in this article or in any other resolution, ordinance, or law may be established by the City Manager, who shall promptly notify City Council in writing of each of them.

The City Manager shall establish fees for public services based upon the cost of providing the public service. The City Manager is hereby authorized to make transfers within the budgetary centers established in this resolution but all transfers between budgetary centers, contingencies, reserves, and fund balances shall be made only by further action of the City Council pursuant to law. The City Manager is hereby authorized to release bidding documents for those capital items and recurring commodities expressly authorized within appropriations in this resolution for public review by the City Council following receipt of bids.

The Mayor and Council directs the Treasurer to add one percent penalty per month to all taxes, charges and assessments paid and further, upon all city taxes, charges and assessments returned to the County Treasurer upon any delinquent tax roll, a charge of three percent shall be added and the same shall be collected by the County Treasurer in like manner as together with the taxes, charges and assessments so returned.

SECTION 16. Be it further resolved that the following millage rates as provided by charter or statute be assessed:

OPERATING MILLAGE* 19.3300
SANITATION MILLAGE* 2.3278

* These are estimated millage rates at the time of preliminary budget preparation. Waiting for Wayne County final equalization numbers so actual millage rates are yet to be determined.

Motion unanimously carried.

I, DONNA BREEDING, duly authorized City Clerk of the City of Lincoln Park, do hereby certify that the above is a true copy of a Resolution adopted by the City Council at a Regular Meeting held under the date of: June 6, 2011.

Donna Breeding

**Donna Breeding, CMC
City Clerk**



COMMUNITY TRENDS



ORGANIZATIONAL STRATEGY AND PLAN

Established as a village in 1921 and reorganized as a city in 1925, the City of Lincoln Park was founded on the principals of family values and hard work. While on this continuous process of shaping the urban lifestyle of the future with the values of the past. The City of Lincoln Park must prepare a strategy that will sustain a strong economic foundation.

This strategic plan is a framework for future action and it provides a rationale approach to a new strategy for the City of Lincoln Park. It is framework for action to support Lincoln Park's future economic prosperity and long-term fiscal competitiveness. It is not a work plan, in that it does not assign specific tasks to specific organizations. Rather, it proposes strategic directions to focus the attention and energies of all stakeholders in a common direction. Stakeholders are provided suggested priorities, which is the first focus of this effort and challenges all of the stakeholders to jointly develop and implement specific action plans.

The strategy supports the Mission Statement for the City Government and achievement of Council's Goals for the Community as articulated in Lincoln Park City Council's Strategic Policies – Resolution 5-37.

The central goal of the is clear, it is to improve the quality of life in the City through economic growth that creates jobs, generates wealth and investment, and helps to ensure the City's long-term fiscal health.

The strategy is one of a series of strategic policy documents being prepared under the umbrella of the City Council's Corporate Strategic Plan in order to guide the decision-making process of this great City. The other strategic efforts include the Downtown Development Plan, Master Land Use Plan, and Community Development Block Grant Program Plan.

One of the biggest challenges for the city government is to make better use of the resources that already exist in the community. This means two things:

1. All stakeholders must conceive and then act upon a common vision for Lincoln Park's economic future.
2. The city administration, other governments and public agencies, the private and volunteer sectors and all other interested parties must forge new partnerships and create "An Alignment of Strategic Intent" in order to successfully implement this vision.

The next steps are critical to the success of the strategy. These steps include communicating the strategic directions and potential action areas in the strategy to the city's administration, the community, our government partners in Wayne County, and other regional organizations such as the Michigan Suburbs Alliance and the Downriver Community Conference.



ORGANIZATIONAL STRATEGY AND PLAN

Mission Statement

Our mission is to improve the livability and quality of life in Lincoln Park. We will accomplish this task through the creation of incentives that will ensure the optimal future financial success of Lincoln Park for the City's stakeholders.

The Incentives for our Economic Development Strategy are:

- ❖ Increase the tax base
- ❖ Provide excellent means of commerce for residents and visitors
- ❖ Restore infrastructure to a level supportive of both citizens, and new development
- ❖ Create Jobs
- ❖ Generate Wealth and Investment
- ❖ Build on strengths to attract new business

Vision Statement for City of Lincoln Park for Economic Development

The future of economic development for the City of Lincoln Park will depend very greatly on this strategic plan project. We are responsible for the development and improvement of the business, industrial and residential districts.

This strategic plan supports the Downtown Development Authority, Master Land Use Plan and Community Development Block Grant Program, and provides assistance to the Planning Commission and the City council for economic development projects.

We will use this vision to plan for the future of our city, with the collaboration of these various authorities being the key to success. We must avoid duplication of projects and to be able to concentrate our financial goals to one common goal- development to fit Lincoln Park, and improve the quality of life for our residents.

It is through this strategic vision we will show responsibility for business retention and expansions throughout the city, improving the economic base of the community, creating employment opportunities and reducing commercial, industrial and residential property vacancies.



ORGANIZATIONAL STRATEGY AND PLAN

Successful economic development in the area will guarantee the continued success of Lincoln Park being a vibrant inner ring suburb of Detroit. We will provide awareness and leadership to the DDA, Master Land Use Plan, Community Development Block Grant Program and city council to see that we must all have one common goal in mind-the future of our city.

Strengths

1. There is an existing Downtown Development Authority, Economic Development Corporation and Brownfield Redevelopment Authority. All three are groups that assist a city in handling development issues. The DDA would see to the downtown area and probably more commercial and restaurant development, the EDC would see to larger scale city development, including the industrial concerns and the BRA would ensure that all parcels in the city could function at their highest potential, especially those with perceived or real pollution. To enhance this strength, a workshop could be held to ensure that all three are functioning as team members and are up to date on the possibilities that further economic development would offer the city.
2. Condominium and housing development has grown slightly. A higher density housing development is currently under construction and there are no real vacancies among the homes in the city. This provides for a customer base for commercial growth and offers assistance to the city's tax base. Single-family houses can range from \$75,000-\$150,000 and up. This affordability makes this community appealing to young families and the elderly.
3. A five-year capital project plan is already in place. This plan includes important improvements such as street repair. It is also flexible and could be altered to facilitate new development.
4. The concerned city departments (planning, engineering, etc.) have gone through a redevelopment-ready review, which streamlines the process to benefit those looking to develop in the city. The departments also rewrote some development-related ordinances to make them user-friendlier.
5. A five-year financial operations plan is in place. This plan provides estimates of renewable revenue and illustration as to the effects of operational and policy decisions on business components such as fund balances, distribution of cost and resources and the needs of the community government with financial illustration of net results.



ORGANIZATIONAL STRATEGY AND PLAN

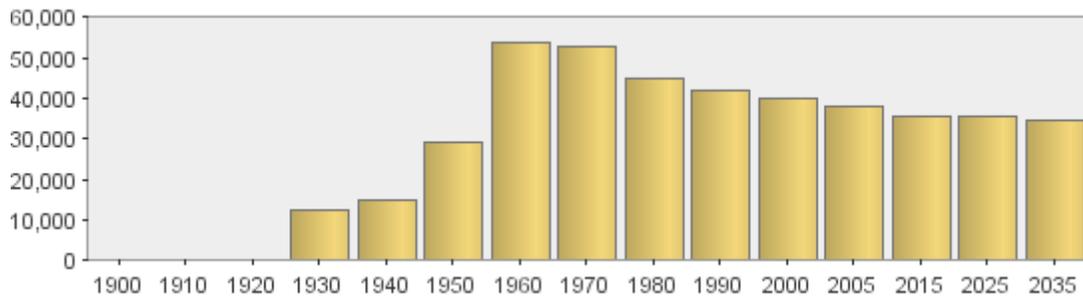
Weaknesses

1. The government has not changed and thus, is becoming antiquated. The city's charter has not been revised since 1925 and does not allow for efficiency in all cases. To overcome this weakness, the important players, such as the block grant officer, planning and building offices would have to buy into strategic plans that make the development process more streamlined. Unfortunately the city is too focused on the past and often looks backward through rose-colored glasses rather than into the future.
2. The city's infrastructure is in poor shape. Roads and other city provided infrastructure are important to smart economic development; lack of this infrastructure has not enticed businesses to locate in the city. Much of the water and sewer infrastructure in Lincoln Park dates from the 1920's through the 1950's.



COMMUNITY PROFILE

Population Forecast



Population and Households	Census 2000	SEMCOG Jun 2008	Change 2000-2008	SEMCOG 2035
Total Population	40,008	37,998	-2,010	34,760
Group Quarters Population	128	128	0	144
Household Population	39,880	37,870	-2,010	34,616
Housing Units	16,821	16,858	37	-
Households (Occupied Housing Units)	16,204	15,883	-321	15,807
Residential Vacancy Rate	3.7%	5.8%	2.1%	-
Average Household Size	2.46	2.38	-0.08	2.19

Annual Average

Components of Population Change	Census 1990-1999	SEMCOG 2000-2006
Natural Increase (Births - Deaths)	170	124
Births	587	547
Deaths	417	423
Net Migration (Movement In - Movement Out)	-352	-404
Population Change (Natural Increase + Net Migration)	-182	-279

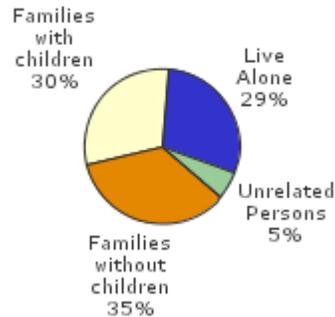
Source: Michigan Department of Community Health
Vital Statistics, U.S. Census Bureau, and SEMCOG.



COMMUNITY PROFILE

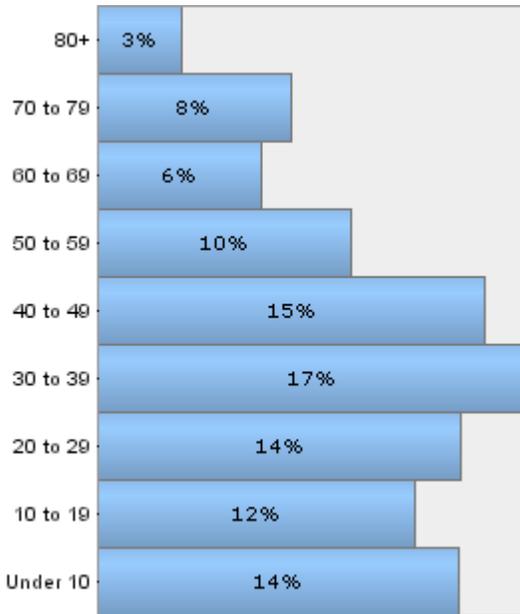
Demographics

Household Types	Census 2000	Change 1990-2000
Live Alone	4,742	650
Under 65	2,914	644
65 and over	1,828	6
Families with children	4,891	-605
Married	3,404	-707
Unmarried	1,487	102
Families without children	5,684	-326
Unrelated Persons	887	228
Total Households	16,204	-53



Population by Age

Age Group	Census 2000	Change 1990-2000
85 and over	476	93
80 to 84	861	269
75 to 79	1,447	320
70 to 74	1,596	-65
65 to 69	1,260	-1,001
60 to 64	1,325	-952
55 to 59	1,650	-142
50 to 54	2,334	605
45 to 49	2,847	901
40 to 44	3,211	536
35 to 39	3,309	-143
30 to 34	3,361	-661
25 to 29	3,212	-610
20 to 24	2,477	-377
15 to 19	2,368	-306
10 to 14	2,618	-102
5 to 9	2,885	19
Under 5	2,771	-208
Total	40,008	-1,824



Senior and Youth Population	Census 2000	Change 1990-2000
65 and over	5,640 14.1%	-384
Under 18	9,732 24.3%	-413

Note: Population by age changes over time because of the aging of people into older age groups, the



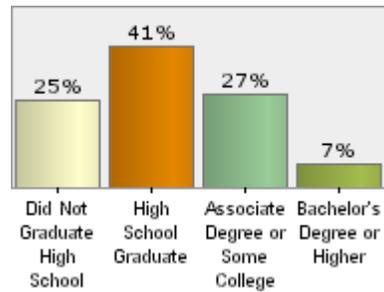
COMMUNITY PROFILE

5 to 17 6,961 17.4% -205

movement of people, and the occurrence of births and deaths.

Race and Hispanic Origin	Census 1990		Census 2000		Percentage Point Chg 1990-2000
Non-Hispanic	40,244	96.2%	37,452	93.6%	-2.6%
White	39,472	94.4%	35,701	89.2%	-5.1%
Black	381	0.9%	810	2.0%	1.1%
Asian or Pacific Islander	169	0.4%	200	0.5%	0.1%
Other	222	0.5%	741	1.9%	1.3%
Hispanic	1,588	3.8%	2,556	6.4%	2.6%
Total Population	41,832	100.0%	40,008	100.0%	0.0%

Highest Level of Education*	Census 2000	Percentage Point Chg 1990-2000
Graduate / Professional Degree	1.9%	-0.2%
Bachelor's Degree	5.0%	0.4%
Associate Degree	5.3%	0.3%
Some College, No Degree	21.7%	4.3%
High School Graduate	40.7%	2.4%
Did Not Graduate High School	25.3%	-7.1%

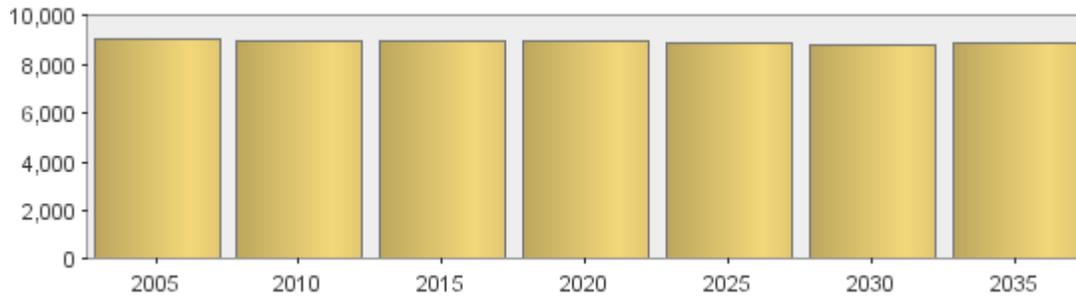


* Population age 25 and over



COMMUNITY PROFILE

Job Forecast



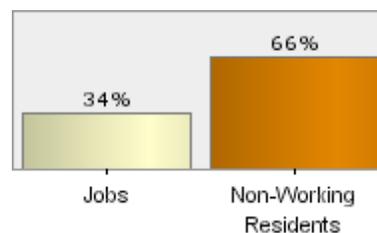
Note: Numbers are by place-of-work. They include wage and salary jobs as well as self-employed, but do not include Farming, Construction, and Military jobs. If any five-year interval employment numbers from 2005-2035 are not shown, the numbers were blocked for confidentiality reasons.

Source: SEMCOG 2035 Forecast.

Jobs by Industry	SEMCOG 1990	SEMCOG 2000	Change 1990-2000
Agriculture, Mining, & Natural Resources	20	13	-7
Manufacturing	868	270	-598
Transportation, Communication, & Utility	633	122	-511
Wholesale Trade	n/a	n/a	n/a
Retail Trade	4,670	5,639	969
Finance, Insurance, & Real Estate	400	459	59
Services	5,015	3,471	-1,544
Public Administration	n/a	n/a	n/a
Total Jobs	12,380	10,859	-1,521

Note: "n/a" indicates data blocked due to confidentiality concerns of ES-202 files.

Daytime Population	SEMCOG and Census 2000	Change 1990-2000
Jobs	10,859	-1,521
Non-Working Residents	21,437	-1,569
Age 15 and under	8,753	-284
Not in labor force	11,467	-913
Unemployed	1,217	-372
Daytime Population	32,296	-3,090



Note: The number of residents attending school outside or commuting into to Lincoln Park is not available.



COMMUNITY PROFILE

Where Workers Commute From *		Census 2000	
		Workers	Percent
1	Lincoln Park	2,436	29.5%
2	Detroit	961	11.6%
3	Allen Park	414	5.0%
4	Taylor	399	4.8%
5	Wyandotte	394	4.8%
6	Southgate	267	3.2%
7	Brownstown Township	221	2.7%
8	Dearborn	211	2.6%
9	Ecorse	191	2.3%
10	Trenton	168	2.0%
-	Elsewhere	2,594	31.4%
* Workers, age 16 and over, employed in Lincoln Park		8,256	100.0%

Resident Population

Where Residents Work *		Census 2000	
		Workers	Percent
1	Detroit	2,803	15.5%
2	Lincoln Park	2,436	13.5%
3	Dearborn	1,595	8.8%
4	Taylor	1,386	7.7%
5	Southgate	965	5.3%
6	Romulus	902	5.0%
7	Livonia	661	3.7%
8	Wyandotte	655	3.6%
9	Allen Park	596	3.3%
10	Ecorse	498	2.8%
-	Elsewhere	5,594	30.9%
* Workers, age 16 and over, residing in Lincoln Park		18,091	100.0%

Income	Census 2000	Change 1990-2000	Percent Change 1990-2000
Median Household Income (in 1999 dollars)	\$ 42,515	\$ 1,457	3.5%

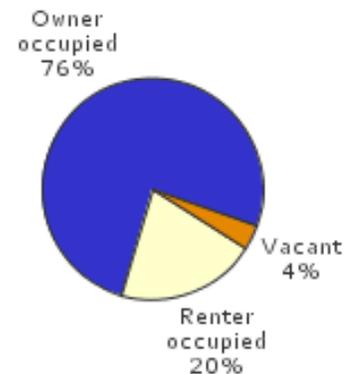


COMMUNITY PROFILE

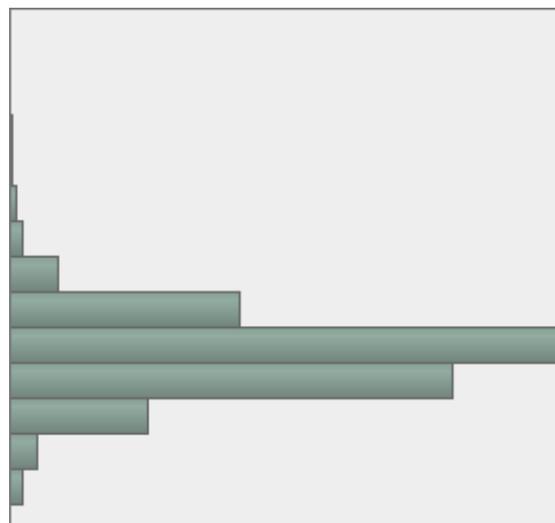
2000-2007

Single Family Detached	13,701	13,735	34	51
Duplex	638	627	-11	0
Townhouse / Attached Condo	186	193	7	19
Multi-Unit Apartment	1,938	2,069	131	0
Mobile Home / Manufactured Housing	212	183	-29	-
Other	88	14	-74	-
Total Housing Units	16,763	16,821	58	70
Units Demolished				32
Change in Licensed Manufactured Housing Park Sites				0
Net (Total Housing Units - Units Demolished + Change in Licensed Sites)				38

Housing Tenure	Census 2000	Change 1990-2000
Owner Occupied	12,816	62
Median housing value (in 1999 dollars)	\$ 84,100	\$ 25,347
Renter Occupied	3,388	-115
Median gross rent (in 1999 dollars)	\$ 522	\$ -48
Vacant	617	111
Seasonal or migrant	45	31
Other vacant units	572	80
Total Housing Units	17,438	169



Housing Value in 1999	Census 2000
\$1,000,000 or more	0
\$500,000 to \$999,999	10
\$300,000 to \$499,999	9
\$250,000 to \$299,999	18
\$200,000 to \$249,999	30
\$175,000 to \$199,999	61
\$150,000 to \$174,999	112
\$125,000 to \$149,999	397
\$100,000 to \$124,999	1,903
\$80,000 to \$99,999	4,587
\$60,000 to \$79,999	3,663
\$40,000 to \$59,999	1,147



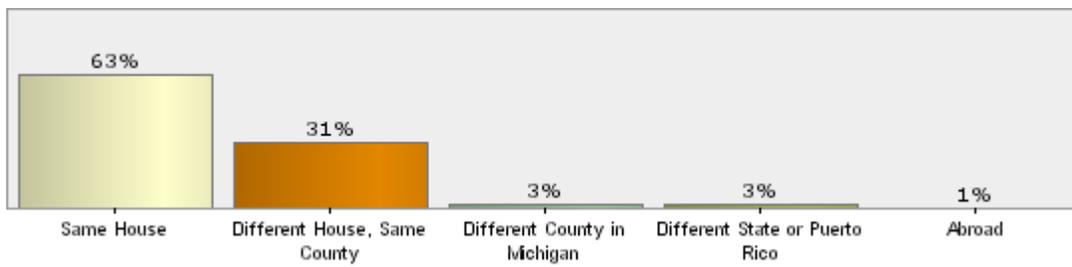


COMMUNITY PROFILE

\$30,000 to \$39,999	227
\$20,000 to \$29,999	115
\$10,000 to \$19,999	12
Less than \$10,000	18

Specified Owner-Occupied Units **12,309**

Residence 5 Years Ago *

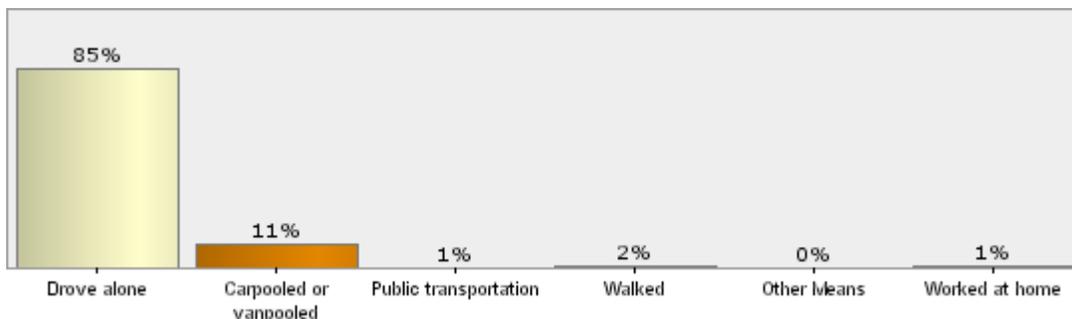


* This table represents persons, age 5 and over, living in Lincoln Park in 2000. The table does not represent persons who moved out of Lincoln Park from 1995 to 2000.

Roads and Bridges

- Miles of road: 139
- Of the 31 bridges (in 2006), 27 are open and 4 are open with weight restrictions

Travel



*Resident workers age 16 and over

Transportation to Work	Census 1990	Census 2000	Percentage Point Chg 1990-2000
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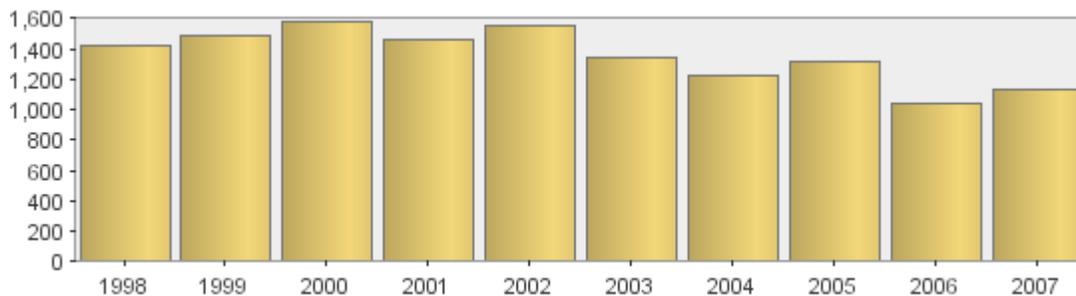
COMMUNITY PROFILE

Drove Alone	15,307	83.4%	15,408	85.1%	1.8%
Carpooled or Vanpooled	2,096	11.4%	1,963	10.8%	-0.6%
Public Transportation	237	1.3%	147	0.8%	-0.5%
Walked	388	2.1%	279	1.5%	-0.6%
Other Means	166	0.9%	90	0.5%	-0.4%
Worked at Home	161	0.9%	209	1.2%	0.3%
Resident workers age 16 and over	18,355	100.0%	18,096	100.0%	0.0%

Mean Travel Time To Work	Census 1990	Census 2000	Change 1990-2000
For residents age 16 and over who worked outside the home	20.0 minutes	22.4 minutes	2.4 minutes

Safety

Crashes, 1997-2006



Source: Michigan Department of State Police, Criminal Justice Information Center, and SEMCOG

Crash Severity	2003	2004	2005	2006	2007	Percent of Crashes 2003-2007
Fatal	2	3	1	1	2	0.1%
Incapacitating Injury	27	33	21	14	17	1.8%
Other Injury	231	255	245	204	184	18.4%
Property Damage Only	1,083	940	1,056	822	930	79.6%
Total Crashes	1,343	1,231	1,323	1,041	1,133	100.0%

Crashes by Involvement	2003	2004	2005	2006	2007	Percent of
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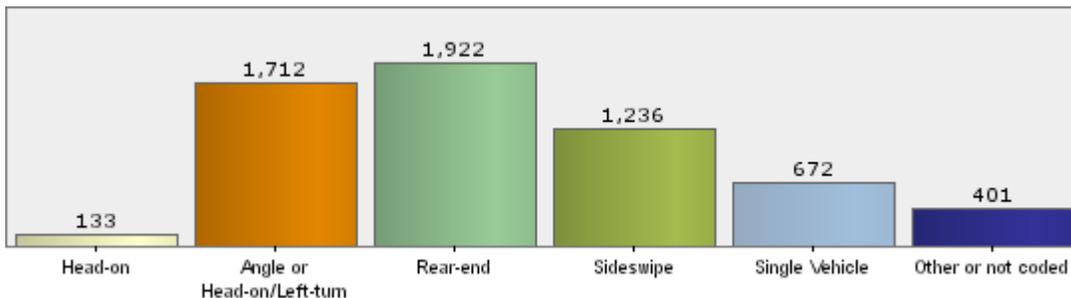


COMMUNITY PROFILE

Crashes 2003-2007

Crash Type	2003	2004	2005	2006	2007	Percent of Crashes 2003-2007
Red-light Running	47	60	69	50	45	4.5%
Alcohol	70	76	78	67	56	5.7%
Drugs	22	17	11	28	27	1.7%
Commercial Truck/Bus	87	78	76	51	64	5.9%
School Bus	3	0	3	1	3	0.2%
Emergency Vehicle	6	11	5	4	5	0.5%
Pedestrian	11	14	12	13	13	1.0%
Bicyclist	22	21	15	22	17	1.6%
Deer	1	1	0	1	0	0.0%
Motorcycle	10	14	16	10	10	1.0%
Train	0	4	3	1	0	0.1%
Snowmobile	2	0	0	0	0	0.0%
Farm Equipment	0	0	0	0	0	0.0%

Crashes by Type, 2002 - 2006



Crash Type	2003	2004	2005	2006	2007	Percent of Crashes 2003-2007
Head-on	33	27	30	22	21	2.2%
Angle or Head-on/Left-turn	374	379	372	273	314	28.2%
Rear-end	435	352	442	337	351	31.6%
Sideswipe	285	250	250	206	245	20.4%
Single Vehicle	139	138	123	133	139	11.1%
Other or Unknown	77	85	106	70	63	6.6%
Total Crashes	1,343	1,231	1,323	1,041	1,133	100.0%

Age of Drivers Involved	2003	2004	2005	2006	2007	Percent of Crashes 2003-2007
65 and older	184	201	188	145	155	7.4%



COMMUNITY PROFILE

25 to 64	1,322	1,225	1,389	1,048	1,174	51.8%
Under 25	550	471	505	400	395	19.5%
Not coded	580	495	532	420	498	21.3%
Total Drivers	2,636	2,392	2,614	2,013	2,222	100.0%

High Crash Intersections

Local Rank	County Rank	Region Rank	Intersection	2003-2007	Annual Avg 2003-2007	2007
1	77	208	Dix Ave @ Old Goddard Rd	137	27	28
2	90	242	Dix Ave @ N M 39	129	26	20
3	113	305	Dix Ave @ S M 39	118	24	20
4	139	359	Dix Ave @ London Ave	110	22	15
4	139	359	Champaign Rd @ Dix Ave	110	22	15
6	163	419	Dix Ave @ Moran Ave	104	21	27
7	340	857	Dix Ave @ Gregory Ave	74	15	18
8	462	1,188	Dix Ave @ Emmons Ave	61	12	14
9	480	1,219	Lafayette Blvd @ N M 39	60	12	11
10	798	1,934	Cicotte Ave @ Dix Ave	44	9	7

Note: Intersections are ranked by the number of reported crashes and does not take into account traffic volume. This ranking method tends to rank a high-volume intersection as a high-crash intersection.

Land Use

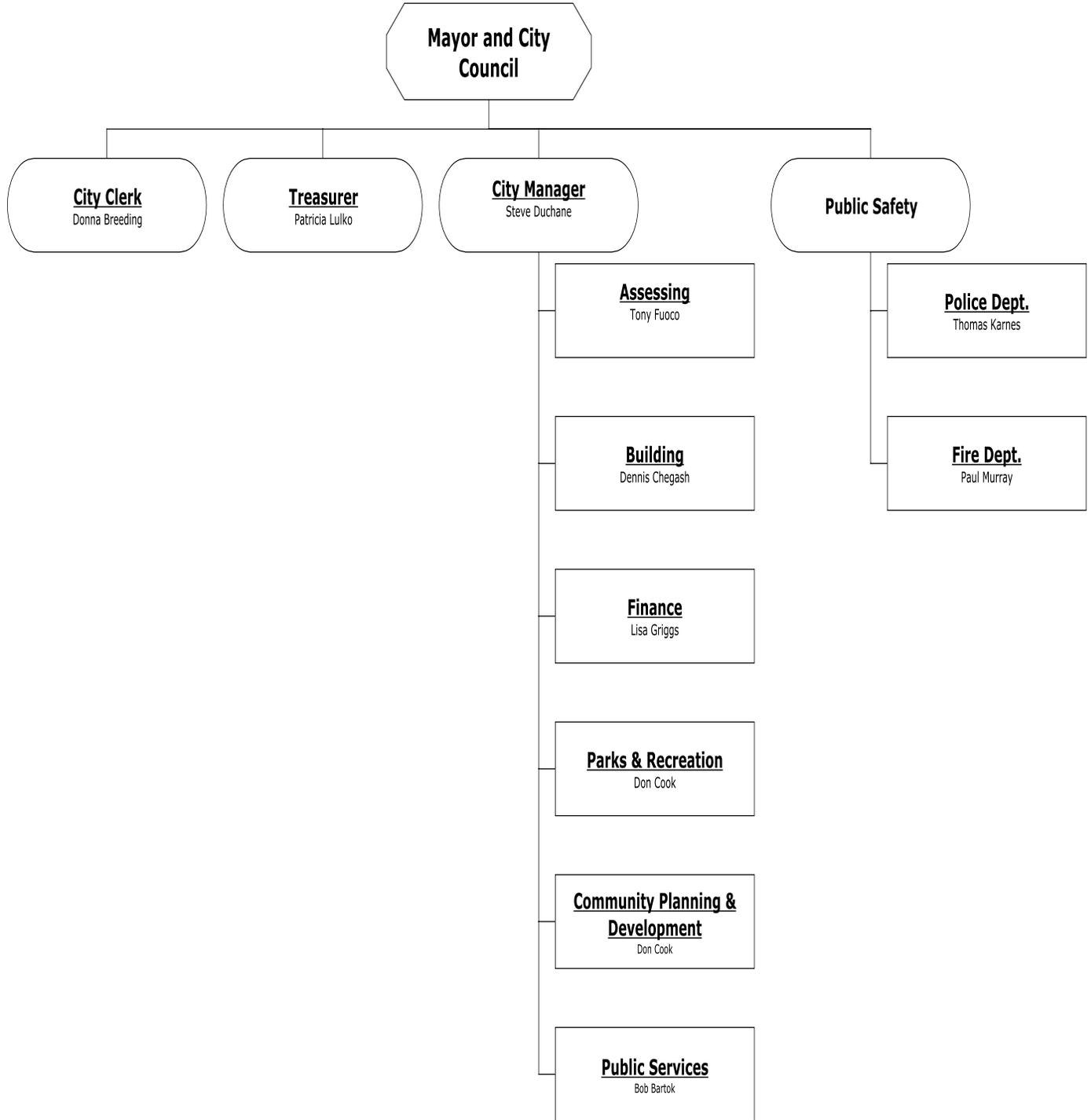
Land Use / Land Cover (in acres)	SEMCOG 2000		Change 1990-2000	
Residential	2,527	67.5%	8	0.3%
Single-Family	2,446	65.3%	7	0.3%
Multiple-Family	81	2.2%	2	2.2%
Non-Residential	1,097	29.3%	62	6.0%
Commercial and Office	413	11.0%	30	7.8%
Industrial	118	3.2%	12	11.7%
Institutional	249	6.7%	5	1.9%
Transportation, Communication, and Utility	223	5.9%	-1	-0.5%
Cultural, Outdoor Recreation, and Cemetery	95	2.5%	16	20.5%
Under Development	0	0.0%	-1	-100.0%
Active Agriculture	0	0.0%	0	-
Grassland and Shrub	92	2.4%	-77	-45.7%
Woodland and Wetland	23	0.6%	8	48.9%
Extractive and Barren	0	0.0%	0	-
Water	4	0.1%	0	0.0%
Total Acres	3,744	100.0%	0	0.0%



DEPARTMENTAL PROGRAMS



CITY ORGANIZATION CHART





CITY COUNCIL

General Fund – 101

The Lincoln Park Mayor and City Council are assigned duties and responsibilities by the City Charter. The legislative powers of the Council are shared equally among all members. The Mayor and Council members are collectively responsible for establishing policy, adopting a budget, and hiring and directing the City Manager and Department Heads. The Mayor is separately elected from the Council and presides at the City Council meetings. In addition, the City Council represents the City in various local, regional, state, and national boards or commissions and committees. The Council also appoints a City Attorney, public leadership, and communicates with constituents about the various issues.

One of the main duties of the City Council is to establish policies. Priorities include the adoption of goals and objectives, the establishment of priorities for public services, and the approval of programs throughout the City. Policy establishment also includes the approval and amendment of the operating and capital budgets, approval of expenditures and payments, and grant applications. The City Council also ratifies contracts, zoning ordinances and changes, and resolves appeals.

The City Council acts, indirectly through its liaison program, in a supervisory role as part of its duties and responsibilities. Direction is given to the Administration through the City Council with reference to the implementation and evaluation of various City programs.

STAFFING SUMMARY

Mayor	1
Council President	1
Council Members	5

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 67,921	\$67,819	\$ 67,820
Supplies	614	115	1,000
Other Charges	4,511	3,627	6,942
Total	\$ 73,046	\$ 71,561	\$ 75,762



CITY COUNCIL

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

None to Note

2010/11 PERFORMANCE OBJECTIVES

1. To provide policy direction to the City Administration in the implementation and evaluation of various City programs.
2. To ensure the City's long-term financial stability by seeking alternative revenue sources.
3. To preserve and improve the City's infrastructure and economic base.
4. To enhance communications between the residents and the City government through cable programming, website, focus groups, surveys, and other written material.

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Regular City Council Meetings	52	24	24
	Special City Council Meetings	3	5	5
	Public Hearings Held	3	5	5
	Ordinances and Amendments Adopted	5	5	3
	Agenda Items Reviewed and Acted Upon	192	192	200
Efficiency & Effectiveness	City Council Member Attendance at Council Meetings	99%	99%	100%
	% Legislative Items Acted on within 1 month	70%	70%	100%
	Avg. # of Residents Attending a City Council Meeting	20	20	20



CITY CLERK

General Fund –111, 192

The City Clerk is a Charter established department and is responsible for many diverse functions of the City acting as both an internal and external office. All City offices, residents, community associations, and businesses benefit from the services offered by this Office. The City Clerk's Office serves the community with pride, integrity and a dedicated community spirit. We are committed to providing quality service to our citizens.

"As Keeper of the Records", the Clerk maintains and/or records the following documents: all contracts and minutes for all boards and commission meetings. The Clerk's Office is responsible for receiving and recording summons, lawsuits, various legal documents, financial contracts, property variances and deeds, as well as birth and death certificates. The City Clerk administers the Oath of Office and maintains custody of the City Seal.

The City Clerk by virtue of State Law is Lincoln Park's Election Coordinator. It is the sole responsibility of the City Clerk's Office to register voters, processes absentee ballot applications, hire, train and supervise precinct workers, tabulate election results, verify nominating petitions, perform accuracy tests on the voting equipment and programs to detect errors prior to each election and assists the Board of Canvassers in local election canvasses. Three elections are scheduled for FY 2011/12: Primary Election August 2nd, General Election November 8th and Presidential Primary February 28th, 2012.

The City Clerk serves as recording secretary to the Mayor and Council for all regular and special meetings the Council schedules. The office is responsible for the recording of public records, maintaining and preserving all actions taken by the City Council. Minutes of Council meetings are archived in this office; dating back to 1921 at which time Lincoln Park was only a village, located in the township of Ecorse. The City Clerk also compiles and prepares Agendas for all regular scheduled City Council meetings. The minutes of each meeting are then produced, advertised and circulated, in a timely manner.

We maintain all ordinances along with any official bond, financial contracts or agreements entered into by the City.

Agenda Packets for the Mayor, Council and City Manager are currently prepared and distributed in PDF format. Mayor and Council receive their packet information electronically and hard copy. This has resulted in a more expedient method of transmitting information.



CITY CLERK

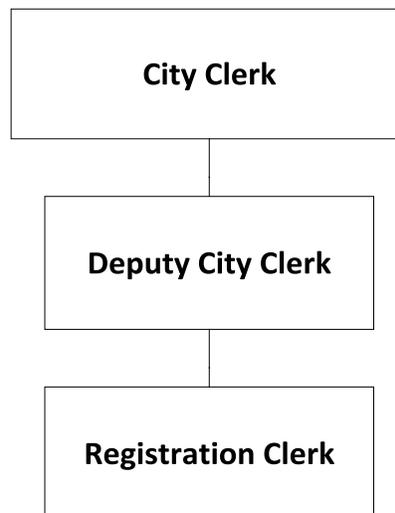
The full-time elected City Clerk also serves as a member of the City’s management team providing information and recommendations regarding operations.

All businesses both commercial and residential must be registered in the Office of the City Clerk. This business registry is annually maintained to ensure that information utilized by various City offices and citizens is accurate. Registrations/Licenses are issued upon payment of fees and submission of all various applications and insurance requirements are met.

All dogs 6 months and older must be licensed. Annual renewals of licenses may be purchased during the month of May and are due by June 1st to avoid any late fees. New residents and or new dog owners may purchase current tags, without penalty of late fees. This program ensures that all dogs have received their mandatory vaccinations thus insuring the health and welfare of our City residents. This program also serves the citizens as a lost and found system in the event that a dog is running at large.

STAFFING SUMMARY

City Clerk	1
Assistant City Clerk	1
Registration Clerk	1
Election Inspectors	122





CITY CLERK

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 183,376	\$ 175,320	\$ 171,248
Supplies	17,141	17,727	15,500
Other Charges	24,142	44,445	41,550
Total	\$ 224,659	\$ 237,492	\$ 228,298

SUMMARY OF BUDGET CHANGES

Significant Notes-Compared to the 2010/11 Budget

Personnel Services – There are no significant changes.

2011/12 PERFORMANCE OBJECTIVES

1. Per Administrative Rule R325.3232, the City Clerk will make available for public inspection indexes of death records in possession of this office. The City Clerk has completed this specialized listing of all deaths that have occurred in the City of Lincoln Park, dating back to 1921. This index will be updated monthly.
2. To provide accurate and efficient record keeping by incorporating the use of modern technology to streamline programs whenever possible.
3. To assist City Council by expediting information to them that will aid in establishing policy and by communicating Council's actions regarding items on the agenda.
4. To facilitate efficient management of the election process by keeping abreast of new technological developments relating to the election field.
5. To process all business registrations and licenses.



CITY CLERK

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Compile & prepare Council Agendas	52	26	24
	Review Agenda Statements & Resolutions	450	312	350
	Create and Transmit Electronic Agenda Packet	416	208	216
	Prepare and review Council Meeting Minutes	52 Meetings 200 Pages	24 Meetings 212 Pages	24 212 Pages
	Attend and prepare minutes- Special Meetings/Study Sessions	30 Meetings 32 Pages	3 Meetings 3 Pages	1
	Issue Dog Licenses	2,500	2,644	2,500
	Late Notices/Dog Licenses	1,000	765	800
	Process & Issue Absentee Ballot requests	5,000	7,200	5,000
	Invoice Business Registrations	820	815	820
	Process Registrations and Licenses	1,250	1,312	1,200
	Issue Violations	10	0	0
	Court Appearances	2	1	1
	Issue Garage/Yard/Moving Sale Permits	2,000	2,150	2,000
	Research & Review Council Requests	400	416	200
	Research & Retrieval of Dept. Requests	360	385	300
	Administer Elections	2	2	3
	Update Death Certificate Index	400	100%	164
	Birth and Death Certificates Issued	2,000	1,540	1,600
	Voter Registration Processing:			
	New Registrations	2,100	2,145	2,200
	Cancellations	2,500	1,950	2,000
	Voter History Updates	14,000	16,000	13,000
	Municipal Code Amendments Processed	15	9	10
	Specialty Licenses Issued	50	32	40
Review & Responds to Citizens Complaints/Requests	4000	3,600	4,000	



ASSESSING

General Fund – 202

The City Assessor assesses all Real and Personal property that is assessable and not lawfully exempt from taxation in the City of Lincoln Park. The Assessors Office has the responsibility of preparing the Assessment Rolls and Tax Rolls of the City for all classes of property.

The Assessor's responsibility is carried out by determining the True Cash Value of all classes of properties in the City. The State Constitution and Statutes require that, notwithstanding any other provision of law, the assessed values placed upon the Assessment Roll shall be at fifty percent (50%) of True Cash Value as of "Tax Day" which is deemed December 31 of each year.

True Cash Value is determined each year and is achieved by gathering all pertinent information in the community, such as Real Estate sales, construction costs, rental incomes, operating expenses, interest rates. Utilizing the collected information, the Assessor can determine a property's value using the three approaches to value: 1. Sales Comparison Approach; 2. Cost Approach; and 3. Income Approach.

Proposal A, passed by voters in 1994, and implemented in 1995, places additional limits on values used to compute property taxes. Property taxes are calculated using "Taxable Value" capped by the consumer price index until a property transfers ownership. Prior to Proposal A, taxes were calculated using State Equalized Value (S.E.V.) which keeps pace with market value.

The Assessor's Office serves as a source of information and answers inquires from residents, property owners, mortgage companies, prospective buyers, appraisers, developers, business people, and government agencies. This information is maintained for 16,512 parcels, of which 15,748 are Real Property and 764 are Personal Property. The 2010 Assessment Roll has a tentative Assessed Value of 763,930,906 and a Taxable Value of 718,199,341 for Real and Personal Property.

It is also a function of the Assessor's Office to record, maintain and edit the status of each parcel of property in the City to determine whether it qualifies for a "Principal Residence" exemption from a portion of School tax. The Assessor's Office also analyzes affidavits on every transferred property within the City to determine whether an "Uncapping" of the Taxable Value occurred in accordance with Proposal A.

The Board of Review, created by Charter, is composed of three members, appointed by the Mayor, subject to the confirmation of City Council for a term of three years. The Board of Review meets in March to hear appeals from taxpayers and meets in July and December to correct clerical errors and mutual mistakes of fact.

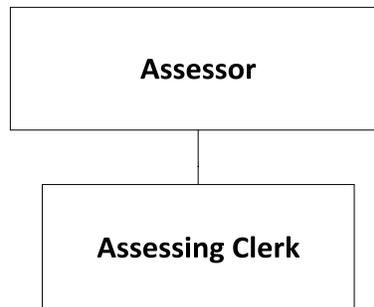


ASSESSING

The mission of the Assessor's Office is to provide the property owners of the City of Lincoln Park with fair and equitable assessments, to provide information to the public that is accurate and reliable, to provide information to other departments of City, County, and State government in an efficient manner allowing them to better perform their duties; to provide these services in a courteous and professional manner, which complies with the Constitution and Laws of the State of Michigan and the Charter of the City of Lincoln Park.

STAFFING SUMMARY

Assessor	1
Account Clerk II	1



FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 98,481	\$ 100,212	\$ 92,269
Supplies	2,228	2,841	5,000
Other Charges	13,668	13,596	12,682
Total	\$ 114,377	\$ 116,649	\$ 109,951



ASSESSING

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services – Personnel Services decreased slightly primarily due to the cost savings that will be recognized by the new health insurance plans implemented.

2011/12 PERFORMANCE OBJECTIVES

1. Improve public access to thousands of informational items pertaining to Property in the City.
2. Develop and enhance the computerized appraisal and information system.
3. Achieving a Factor of 1.0000 for all classes of Property from the Wayne County Equalization Department.
4. Reviewing and improving the service to and communication with the public, realizing that service is our primary function.

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Assessment Notices Processed	16,508	16,508	16,508
	Property Transfer Affidavits Processed	1,445 *	1,445 *	1,445 *
	Homestead Affidavits Processed	711 *	711 *	711 *
	Property Lot Splits/Combinations Processed	7	7	7
	Board of Review Appeals	588	588	588
Efficiency & Effectiveness	Requests and Answers responded to in 1 day	100%	100%	100%
	Equalization Factor	1.0000	1.0000	1.0000
	*NOTE: Property Transfer and Homestead Affidavits are influenced by the Real Estate Market.			



CITY MANAGEMENT

General Fund – 172

The Office of Management provides staff support to the Mayor and City Council for legislative and business services. The Mayor and Council appoint the City Manager to administer and manage city staff, projects and programs on behalf of the City Council. The City Manager advises the Mayor and Council and makes recommendations on matters related to city operations.

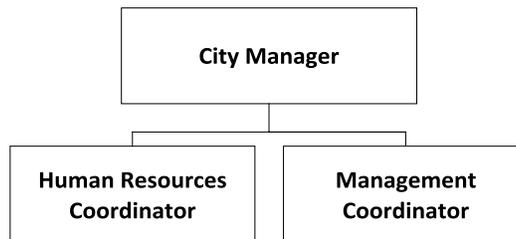
The Management Office is responsible for human resource planning, recruitment and selection; human resource development; compensation and benefits; safety and health; and employee and labor relations. This Office also is responsible for developing, implementing and interpreting personnel policies that are consistent with the needs and objectives of the City of Lincoln Park.

The mission of the Personnel Department is to enhance the work life of the City of Lincoln Park by meeting and understanding the business needs of both the people and the City. In partnership with other departments, we will create a working environment in which cooperation; teamwork and creativity are encouraged and valued.

The Office administers the City Purchasing programs and coordinates the purchase of all goods and services for the City of Lincoln Park. Purchasing is the centralized function through which all City departments must request goods and vendors may be placed on the bidders list by submitting their request in writing or by email to the Purchasing Department.

STAFFING SUMMARY

City Manager	1
Management Coordinator	1
Human Resources Coordinator	1





CITY MANAGEMENT

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 306,167	\$ 292,926	\$230,245
Supplies	(42)	5,000	5,000
Other Charges	18,983	23,275	22,425
Total	\$ 325,108	\$ 321,201	\$263,372

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services – Personnel Services decreased due to the implementation of the new health insurance plans.

Supplies - Supplies were kept status quo.

2011/12 PERFORMANCE OBJECTIVES

1. To review and implement cost saving proposals related to future employee retirement medical benefits.
2. Implement replacement of citywide telecommunication plan.
3. Continue restructuring of the organization and making recommendations to Mayor and Council for realigned services to the community.
4. Continue to review and implement consolidated services where feasible by entering into intergovernmental agreements with neighboring communities and other units of government.



CITY MANAGEMENT

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	City Council Agenda Statements Reviewed	382	390	400
	Administrative Policy and Procedure Orders Processed	10	18	12
	Legislative Issues Monitored	7	10	10
	% Correspondences Responded to within 7 days	100%	100%	100%
	% Agenda Items Given to Council within 28 days	100%	100%	100%
	Executive Staff Meetings held	37	39	40
	Mid-year Budget Reports Prepared	n/a	1	1
	Labor Contracts Negotiated	8	7	1
	Employees Hired (Full-time/Part-time)	4	1	0
	Bid Proposals Prepared	15	6	10
	City Contractor Contracts Reviewed	7	20	15
	Council Requests Responded to within 30 minutes	100%	100%	100%
Efficiency & Effectiveness	General Fund Budget Amendments as a % of Adopted Budget	1	1	1
	# of Labor Grievances	3	15	0
	# of days from adoption of Budget to GFOA Submittal	30	90	30
	% of Grievances Resolved Before Arbitration	85%	85%	100%
	% of Grievances Responded to within Deadlines	100%	100%	100%
	# of Employees Not Completing Probation	0	0	0
	Average Response Time to Council Requests	25 min.	25 min.	15 min.



CITY ATTORNEY

General Fund – 203

The Office of City Attorney is accounted for in the General Fund. With the Early Retirement Incentive Program, this department now functions on a contractual basis.

This department is responsible for providing legal analysis of claims submitted and offers legal assistance in any resolving pending litigation. It is also the responsibility of this department to be aware of and make recommendations of all legal documents of the City that are related to Charter and Ordinance issues.

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2010/11 Adopted
Supplies	\$ 48	\$ 20	\$ 200
Other Charges	331,018	283,642	168,500
Total	\$ 331,066	\$ 283,662	\$ 168,700

2011/12 PERFORMANCE OBJECTIVES

1. To continue the practice of outstanding legal services in an efficient, competent and cost effective basis.
2. To advise the various city agencies, departments and City Council of key legal priorities of the City and important developments in the law.
3. To advise and assist the City Council and other Boards and Commissions regarding legal issues that may arise at meetings, and provide opinions where appropriate or requested.
4. To maintain the reduced caseload of jury trials in District Court, by pre-trial intervention, effective sentence agreements and earnest prosecution.
5. To reduce the instance of litigation against the City, its departments and employees, by being available to advise, counsel and direct pre-emptive measures.



CITY ATTORNEY

6. To improve development of loss – prevention measures in all departments, including the transmission of advice, memorandums and conferences where necessary and appropriate.

7. To prosecute code violations, working towards a practice of compliance and avoidance of recidivism.

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Regular City Council Meetings Attended	36	24	24
	Special City Council Meetings Attended	5	4	4
	Public Hearings Held	4	4	4
	Ordinances and Amendments Prepared	5	5	10
	Number of Open Lawsuits	10	10	15
	Number of Closed Lawsuits	4	4	5
	Legislative Issues Reviewed	20	20	20
	Hours Spent on City Business	1500	1500	1500
Efficiency & Effectiveness	% Opinions Replied to on Agreed Schedule	100%	100%	100%
	% Resolutions Drafted on Agreed Schedule	100%	100%	100%
	% Contracts Drafted on Agreed Schedule	100%	100%	100%



FINANCE

General Fund – 230

The Department of Finance is an activity found within the General Fund. This department performs various functions such as the processing of accounts payable, payroll, monthly reconciliations, water billing and issues specific to the general ledger. This department is also responsible for all pension activities and risk management issues. In doing so, it is our goal to make sure that all citizens, employees, retirees and vendors receive the highest quality of service possible.

A major responsibility of this department is to prepare and present a line item based budget in accordance with generally accepted accounting principles. As a local governmental unit, the City must present a balanced budget where expenditures do not exceed revenues and use of fund balance. Over the past few years the City of Lincoln Park has felt the economic downturns within the State of Michigan with cuts in State Revenue sharing. The City also continues to feel the effects of health insurance increases and legacy costs that have contributed significantly to the reduction of the General Fund balance.

Also as a local governmental unit, the City is required to have an annual audit of its books performed by an Independent Auditor experienced in GAAP accounting practices. The City is required to implement into those audit practices any pronouncements that are handed down to local units of government by the Government Accounting Standards Board (GASB). As a result of this, GASB will require the City to implement Pronouncements #43 & #45 effective June 30, 2008. These pronouncements have been driven by the changes that have been occurring in providing retiree health care benefits to employees and will require local units of government to disclose that liability as part of the year end financial statements.

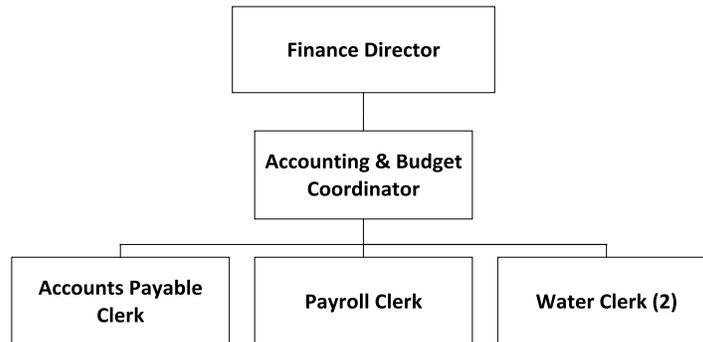
In preparation for this the Department of Finance has the responsibility of reviewing line items and analyzing the accuracy of revenue and expenditure allocations. In doing this it is necessary to have the books complete for the purposes of auditor review and to correctly present the financial position of all local governmental activities.



FINANCE

STAFFING SUMMARY

Director	1
Accounting/Budget Coordinator	1
Accounts Payable Clerk	1
Payroll Clerk	1
Water Clerk	2



FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 251,498	\$ 260,285	\$269,174
Supplies	4,500	3,333	4,500
Other Charges	15,162	14,612	12,387
Total	\$ 271,160	\$ 278,230	\$ 286,061

General Fund Employees Only—Water Clerks are budgeted under Water/Sewer DPS



SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel – There is a slight increase due to adjustments in the actual costs of insurance plans.

Supplies – Supplies were reduced from the previous year's budgeted level.

2011/12 PERFORMANCE OBJECTIVES

1. To work towards expanding the budget manual for the City that will help streamline the budget process.
2. To continue to maximize the City's investment earnings.
3. Continually review processes within the department to maximize accuracy and achieve maximum performance.
4. Review all departments' line item revenues and expenditures on a monthly basis in accordance with GAAP principles.
5. To complete an actuarial valuation in connection with GASB 43 & 45. This will determine the City's liability in providing long-term retiree health care to current retirees and active employees.
6. To begin the preparation work for preparing the Government Finance Officer's Association's Comprehensive Annual Financial Report.
7. To streamline the City's water billing process through integration of the new automated meter reading system.
8. To upgrade the City's software system to a more user friendly and adaptable system that will allow streamlining and integration throughout all of the various departments of the City.
9. To effectively transition approved bargaining units to MERS.



FINANCE

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Bank Statements Reconciled	60	63	63
	Accounts Payable Check Processing	3,894	4,008	4,300
	Accounts Payable Invoice Processing	8,298	8,492	8,750
	Requisition Conversion to Purchase Orders	1,765	1,950	1,950
	Water & Sewer Bills Issued	63,176	63,176	63,176
	Water & Sewer Correct Bills Issued	154	165	125
	Final Water Bill Processed	1,200	1,300	1,300
	Risk Management incident assistance	75	125	100
	Defined Benefit Active Employees – Municipal	55	54	48
	Defined Benefit Active Employees – Police	49	51	51
	Defined Benefit Active Employees – Fire	32	32	32
	Defined Contribution Active Employees – Municipal	14	10	9
	Defined Contribution Active Employees – Police	0	0	0
	Defined Contribution Active Employees – Fire	0	0	0
	ICMA – Retiree Health Savings Active Employees - Municipal	14	10	9
	ICMA – Retiree Health Savings Active Employees - Police	0	0	0
	ICMA – Retiree Health Savings Active Employees - Fire	0	0	0
	Payroll Processing on average bi-weekly	220	200	200
	Retiree Receiving Benefits - Municipal	154	154	154
	Retiree Receiving Benefits – Police	92	92	92
	Retiree Receiving Benefits - Fire	53	53	53
	Total Expenditure Review	\$44Million	\$41Million	\$41Million
Total Revenue Review	\$44Million	\$43Million	\$43Million	
Efficiency & Effectiveness	% Of A/P invoices processed within 30 days	84%	87%	90%
	% Of A/P checks issued without error	98%	98%	98%
	% Of Defined Benefit Pension System - Municipal	58%	58%	58%
	% Of Defined Benefit Pension System – Police & Fire	80%	80%	80%
	Ratio of Defined Benefit Retirees to Active Employees	2 to 1	2 to 1	2 to 1
	Average Days to Process Final Water Bill Request	2	2	2
	Average Days to Reconcile Bank Statements	7	7	7



TREASURY

General Fund – 253

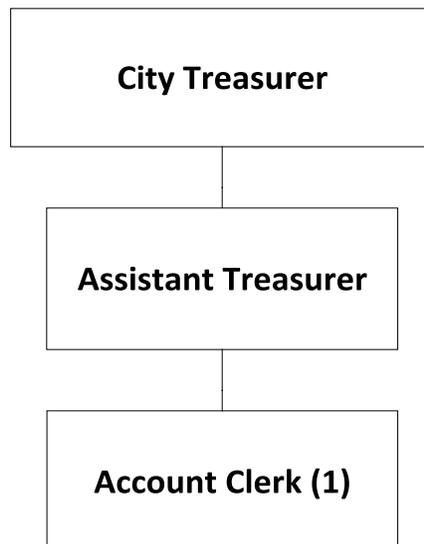
The Office of Treasury is a function of the General Fund and is responsible for processing all revenue received by the City of Lincoln Park. This includes revenue generated by license and permit fees for all departments, municipal water and sewer bill payments, and real and personal property tax collection.

The City Treasurer is elected and serves a 2-year term as mandated by City Charter. The Office of Treasury maintains accurate accounting records providing a clear audit trail for all cash and negotiable receipts deposited to City bank accounts. Computations, reports, and other data as submitted are verified upon receipt. All receipts are balanced daily. A monthly status report of bank accounts is provided to the Finance Director and Mayor and Council.

The Office of Treasury processes and maintains information for annual tax billing including mortgage company requests, deferment requests, special assessments, Board of Review, MTT and State Tax Commission adjustments. All tax rolls are reconciled annually with Wayne County records. Pertinent tax information is provided to citizens, homeowners, mortgage, and title companies upon request.

STAFFING SUMMARY

Treasurer	1
Assistant	1
Account Clerk	1





TREASURY

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 151,082	\$ 176,596	\$ 133,524
Supplies	3,942	3,834	3,500
Other Charges	10,261	8,247	8,169
Total	\$ 165,285	\$ 188,677	\$ 145,193

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services – Personnel services decreased due to the use of a temporary position being utilized in the office throughout the 2010/11 fiscal year.

2011/12 PERFORMANCE OBJECTIVES

1. To increase the collection of delinquent personal property taxes and enforce legal avenues for collection.
2. Increase collection of real and personal property taxes by increasing awareness of payment options available. Implement phone procedures for collection of taxes by credit card. 89% was collected last fiscal year for real property and 96% for personal property.
3. Plan and invest monies to obtain maximum growth rate.



TREASURY

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Real & Personal Property Taxes – No. of Parcels (Summer)	16,667	16,498	16,498
	Real & Personal Property Taxes – No. of Parcels (Winter)	16,674	16,498	16,498
	Real Property Taxes Billed (Summer)	\$33,948,348	\$31,461,971	31,461,971
	Real Property Taxes Billed (Winter)	\$7,683,810	\$7,175,696	7,175,696
	Real Property Taxes Collected (Summer)		\$28,006,024	
	Real Property Taxes Collected (Winter)		\$6,159,825	
	Personal Property Taxes Billed (Summer)	\$1,602,002	\$1,591,331	1,591,331
	Personal Property Taxes Billed (Winter)	\$327,341	\$333,084	333,084
	Personal Property Taxes Collected (Summer)		\$1,521,069	
	Personal Property Taxes Collected (Winter)		\$319,230	
	Delinquent Personal Property Taxes Balance (w/o int/pen)	\$318,693	\$294,806	275,996
	Delinquent Personal Property Taxes Collected (w/o int/pen)	\$32,000	\$32,059	
	Board of Review/MIT Adjustments on Delinquent Pers Prop		(\$6192.00)	
	Court Discharge, Including Int & Penalty	\$56,145	\$33,523	\$50,322
Efficiency & Effectiveness	% of Real Property Tax Collected (Summer)	92%	89%	93%
	% of Real Property Tax Collected (Winter)	90%	86%	93%
	% of Personal Property Tax Collected (Summer)	92%	96%	98%
	% of Personal Property Tax Collected (Winter)	93%	96%	98%
	Average Rate of Return on Investments	.30%	.50%	.50%



POLICE DEPARTMENT

General Fund – 305

Drug/Forfeiture Fund - 265

The Police Department provides emergency response and vigorously patrols the City streets on a 24-hour basis. The officers respond to calls for service from citizens, investigate crimes and accidents, arrest perpetrators, and issue violations in order to maintain a safe community. The Chief of Police is appointed by the Commission of Public Safety to oversee operations of the Department and is the head Law Enforcement Officer of the City.

The Police Department employs 49 sworn full-time Police Officers, seven full-time civilian employees, and 10 full-time Crossing Guards. In addition, there are six Detention Officers that work in the Department who are contracted through Allied Barton Security. The Department has a volunteer Reserve Officer program which consists of 10 Reserve Police Officers. The Department is divided into different Divisions and Bureaus.

The Patrol Division is overseen by the Patrol Lieutenant and is divided into four Platoons that each work 12 hour shifts. Two platoons are assigned to Days and two to Midnights. The Platoons alternate duty days so that only two Platoons are working on any given day. The Platoons are staffed with the number of Patrol Officers necessary maintain police service 24 hours a day. The platoons are supervised by a total of six Sergeants. Two sergeants are assigned to Dayshift, two to Afternoon Shift, and two to Midnights.

The Detective Bureau is overseen by the Operations Lieutenant and is staffed by two Detective Sergeants, two Detectives for adult cases, one Detective Sergeant and one Detective assigned to the Youth Bureau, and one Sergeant and one Patrol Officer assigned to the Special Operations Bureau. The Detectives do investigations on reported crimes and process through the system any complaints that require criminal prosecution. The Detectives field inquiries from citizens and counsel victims of crimes.

The Youth Bureau is responsible for all cases involving juvenile offenders in the areas of criminal offense, child abuse and status offenders. The Youth Officers log in and are responsible for all stolen property, abandoned property or property found by the Department. This includes all evidence secured from crime scenes. The Youth Officers are responsible for all missing persons both juvenile and adult. The Youth Bureau is responsible for compiling and maintaining proper records on juvenile offenders, neglected children and transporting evidence to the Michigan State Crime Lab.



POLICE DEPARTMENT

The Special Operations Bureau conducts investigations on narcotic and vice related offenses. The unit follows up on information provided to them by officers and citizens to arrest those involved in the activity. The unit handles the prosecution of all felony narcotic arrests and forfeiture proceedings. The unit assists the Department with surveillance and other projects as needed.

Community Policing is staffed with one officer who works this assignment along with duties as a Patrol Officer. The Community Policing Officer unites the Lincoln Park Police Department with the citizens of Lincoln Park through various programs such as Neighborhood Watch and Citizen Patrol Watch. The Officer brings together the two groups through various functions and activities that are beneficial to residents of all ages.

The Code Enforcement Division is made up of an administrator/clerk and three Code Enforcement Officers under the supervision of the Patrol Lieutenant. The unit responds to complaints from citizens about environmental concerns and ordinance violations on private property. The goal of the unit is to correct the concern either through voluntary compliance or by issuing a violation

The unit also responds to all animal complaints in the City and enforces ordinance violations pertaining to animals. The unit investigates all animal bite and animal cruelty reports. This unit also enforces street parking violators.

The Records Bureau consists of one clerk under the supervision of the Computer System Manager. The Records Bureau provides the clerical support, the information technology, and telecommunication support for the Police Department. The Bureau is responsible for the editing, final processing, storage, retrieval, and duplication of most of the Department's records. Information requests for internal purposes are filled daily, as well as Freedom of Information Act requests, subpoenas, court orders, insurance company, and citizen requests. The Bureau is responsible for reports in compliance with State and Federal reporting and audit requirements. One of the mandates is disseminating the MICR, Michigan's Incident-based Crime Reporting system, to the State. This is detailed information of the Department's crime data submitted electronically.

The Mission of the Police Department

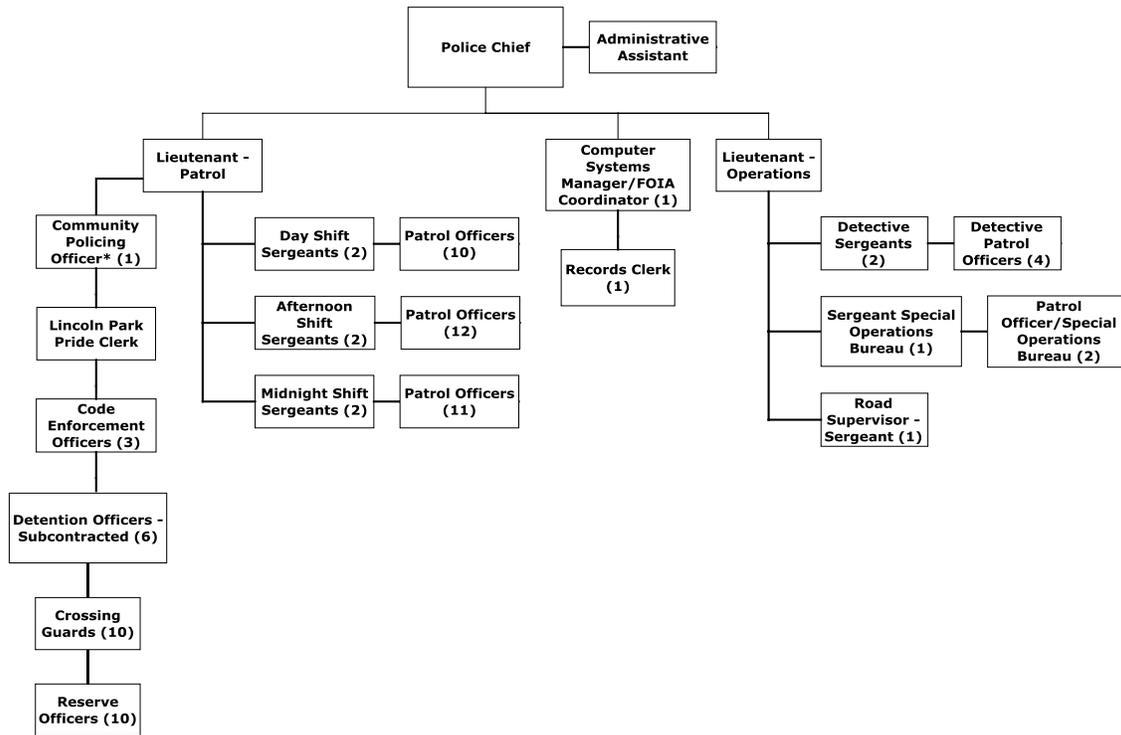
The Police Department is committed to the preservation of the public peace and order, the apprehension of offenders, the protection of persons and property under the laws of the State, and the enforcement of the ordinances of the City.



POLICE DEPARTMENT

STAFFING SUMMARY

Police Chief	1
Administrative Assistant	1
Lieutenants	2
Sergeants	10
Detective Sr. Lead Officers	3
Senior Lead Officers	9
Patrol Officers	24
Computer Systems Manager	1
Records Clerk	1
Environmental Clerk	1
Code Enforcement Officer	3
Reserve Police Officers	10 (volunteer)
Detention Officers	6 (contracted through Allied Barton Security Services)



*Community Policing is done by an officer in conjunction with other duties



POLICE DEPARTMENT

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 4,897,033	\$ 4,844,415	\$ 4,302,023
Supplies	28,607	30,183	44,500
Other Charges	706,381	836,141	516,849
Capital	54,333	23,056	25,000
Total	\$5,686,354	\$5,733,795	\$ 4,888,372

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services – Personnel costs decreased as a result of contract negotiations with the unions to implement various cost savings to the City.

Other Charges – There was a cost savings in this area throughout various cutbacks with the primary one being that the cross charges to the Motor Vehicle Fund were reduced.

2011/12 PERFORMANCE OBJECTIVES

1. "Serve and Protect". To provide courteous, fair and diligent enforcement of the laws while protecting lives and property.
2. Provide prompt and courteous service to the citizens of and visitors to Lincoln Park. The ultimate goal of the Department is to find ways to give better service to the community it represents. It is the objective of the Department to reduce the time between a citizen's call for service and the officer's response time. To this end, the call process will be examined to remove unnecessary delays in dispatch and officer response while utilizing safe driving tactics.



POLICE DEPARTMENT

3. Strive to lower the overall crime rate, particularly crimes of violence.
4. Work with the First Step organization in their support of the victims of domestic violence through counseling and education. To strive for an increase in prosecutions of offenders while ensuring that the victims are aware of all the options that is available to them.
5. Continue commitment to aggressive enforcement of alcohol related driving offenses.
6. To continue the progress of the training of the officers to keep current skills honed and expand to new areas of expertise.
7. Continue enforcement efforts on commercial vehicle enforcement. Objective is to provide training to additional officers so enforcement can be done on regular patrol. The large amount of commercial traffic throughout the city reflects the need for this enforcement.
8. To continue training officers to detect vehicles that may be transporting narcotics. The process is called interdiction. Lincoln Park is known as the "crossroads of downriver "for good reason. I-75, M-39, M-85, Dix and Outer Drive all pass through the City. Each of these roads may be used for the transport of narcotics. Training officers to detect these vehicles will increase the number of these violators removed from our roadways.
9. Continue emphasis on parking enforcement. Review parking ordinances with all Patrol and Code Enforcement Officers. Handicap, too close to crosswalk/corner, and sidewalk violations will be targeted. This objective will call for public reeducation in proper parking.
10. Continue the revision and updating of the Departments Rules & Regulations and Policies & Procedures to reflect changes in law and provide officers with a clear direction.
11. Coordinate with other agencies to make best use of resources available for response to critical incidents and for training. Expand mutual aid to include teams available to assist in large criminal investigations and traffic crash reconstruction.
12. To continue efforts update the permit to purchase and gun registration process. To reduce the approval process for a gun permit from a 5-10 day



POLICE DEPARTMENT

period to a computerized process that can be done on the same day as application.

13. Finalize an emergency plan for City buildings dealing with lock down procedures and protocols. Conduct drills once plan is established.

<i>Performance Indicators</i>		<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Sworn Police Officers per 1,000 Residents	1.27	1.28	1.28
	Total calls for service per 100 residents	65	81	80
	Total 911 calls processed per 100 residents	54.00	54.00	54.00
	Part 1 Major Index Crimes Reported per 100 residents	5.25	4.76	5.00
	Part 1 Major Index Crimes Arrests	500	481	490
	Total arrests made for all crimes	3,500	2,922	3,000
	Missing person cases investigated per 100 residents	.40	.25	.35
	Total vehicle accidents investigated per 100 residents	2.50	2.13	2.50
	Total Injury accidents per 200 residents	.85	.83	.85
	Total Violations Issued	14,600	18,908	18,500
	Violations issued per day	39.72	51.80	50.68
	Operating While Intoxicated Violations Issued	175	94	150
	Abandoned Vehicle TR52's processed	275	222	250
	Vehicles impounded per day	5.00	5.00	5.00
	Percent of 346 assigned cases investigated by Special Ops	100%	100%	100%
	Percent of 346 assigned cases cleared by Special Ops	98%	98.5%	98.5%
	Forfeiture cases started by Special Operations per day	.55	.55	.55
	Search Warrants enacted by Special Operations per week	.75	.75	.75
	Animal Bite investigations per 100 residents	.14	.14	.14
	Total number of animal complaints per 100 residents	4.00	2.96	3.50
Percentage of 827 animals picked up humanely handled	100%	100%	100%	
LP Pride complaints received per 100 residents	10.00	9.93	10.00	



POLICE DEPARTMENT

	Percentage of complaints rectified within 30 days	100%	100%	100%
	Percentage of the 650 requests for incident reports and FOIA processed within time limits	100%	100%	100%
	Percentage of 800 accident report copies requests fulfilled timely	100%	100%	100%
	Total Fees collected by Records	\$40,000.00	\$23,394.00	\$24,000.00

*Based on population of 38,144 from 2010 census



FIRE DEPARTMENT

General Fund – 340

The mission of the Fire Department of Lincoln Park is to provide the highest level of life safety and property protection through fire prevention, fire safety education, health and safety education, fire suppression, emergency medical services, and hazardous materials incident mitigation in a professional, efficient, and effective manner. The Fire Chief is appointed by the Commission of Public Safety and is under the administrative jurisdiction of said Commission.

The Chief of the Fire Department shall be the executive head of the Fire Department and shall have the power and authority to organize, manage and control all activities and divisions of the Department, establish suitable measures and make effective the policies, rules and regulations, practices and guidelines necessary for the efficient operation of the Department. The Fire Chief coordinates the Safety Committee and all special assignments in addition to being responsible for resource management.

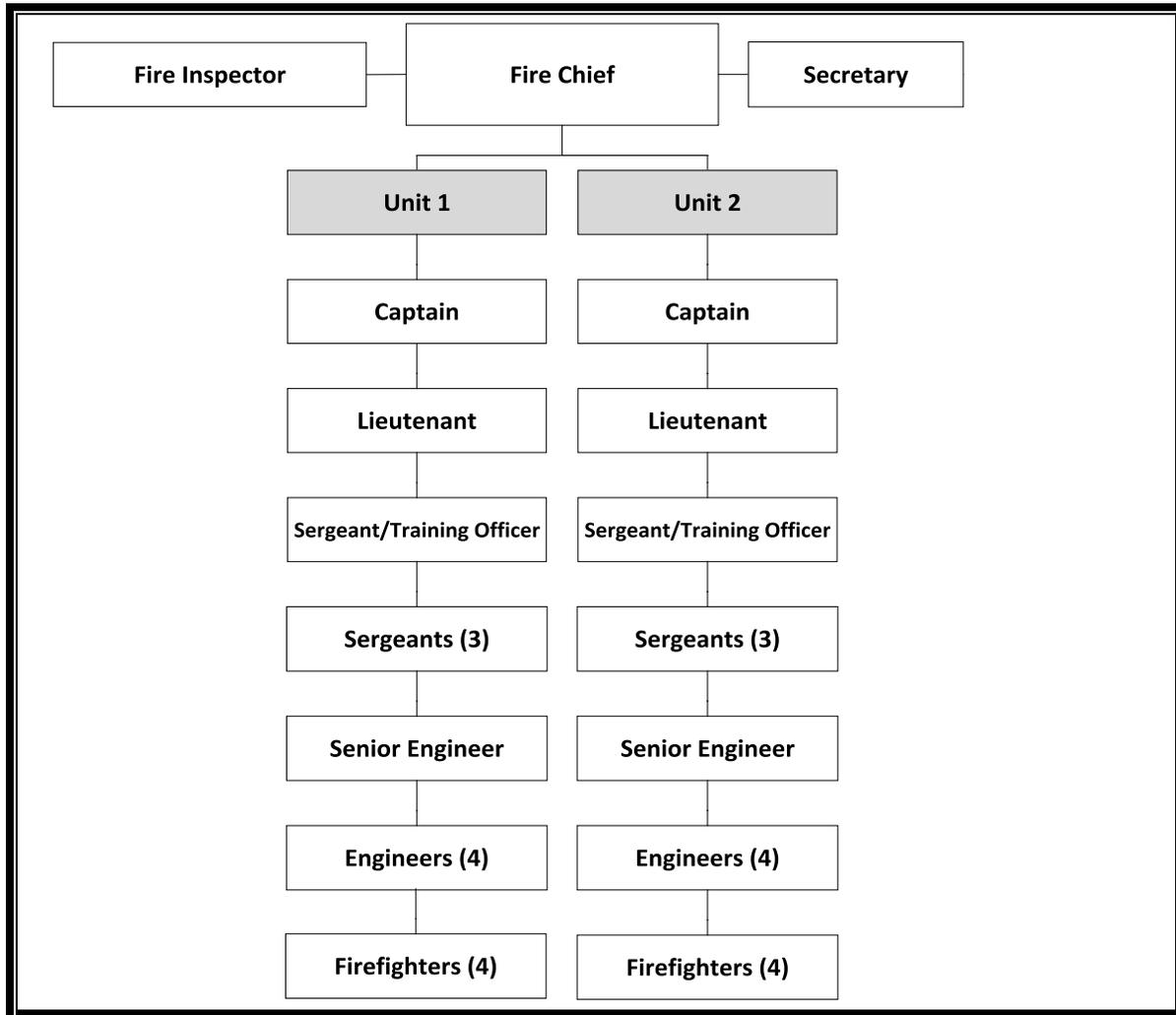
The Lincoln Park Fire Department employs 30 full-time employees. The Fire Prevention Office has one Fire Inspector who is responsible for fire inspections, special inspections, plan reviews, fire prevention programs, continuing education, maintaining records of hazardous materials, and fire investigations. The Fire Suppression personnel have 27 members who are responsible for fire suppression, emergency medical services, continuing education, pre-fire survey information, and inspection and maintenance of fire apparatus and hazardous materials incident mitigation.

STAFFING SUMMARY

Fire Chief	1
Fire Inspector	1
Secretary	1
Captains	2
Lieutenants	2
Sergeant/Training Officers	2
Sergeants	6
Senior Engineers	2
Engineers	8
Firefighters	5



FIRE DEPARTMENT



FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 3,406,431	\$3,390,775	\$ 2,636,421
Supplies	30,045	85,930	31,500
Other Charges	180,891	254,327	79,108
Total	\$ 3,470,071	\$ 3,487,886	\$ 2,747,029



FIRE DEPARTMENT

2011/2012 PERFORMANCE OBJECTIVES

1. Work towards the implementation of an Automatic Aid for Fire Ground response within the communities of Lincoln Park, Southgate and Wyandotte. The goal being to provide these services in an equal sharing agreement to ensure an adequate number of Firefighters and appropriate apparatus response to fire incidents. Balancing between the guidelines of NFPA 1710 and cities budgetary constraints.
2. Prepare for and assist the Insurance Services Office in their evaluation of Lincoln Park Fire Department, the city fire hydrant and water delivery system, and Downriver Central Dispatch. The desired result; to improve the Public Protection Classification in the city of Lincoln Park, which currently has a rating of 5.
3. Apply for and receive a SAFER Grant, (Staffing for Adequate Fire & Emergency Response). The goal of SAFER is to “improve and restore” fire department staffing in order to more effectively respond to and mitigate emergencies. This increase in staffing will improve the ability of the fire departments to assemble a sufficient number of firefighters at a structure fire in compliance with NFPA 1710 and 1720.
4. Apply for and receive AFG Grants, (Assistance to Firefighter Grant). Some equipment of critical importance includes a vehicle, Cardiac monitors, and a thermal imaging camera.
5. With the assistance of the Mayor and Council implement a Cost Recovery ordinance to recover costs incurred in emergency response, incident assessment, control, containment and abatement efforts directly related to hazardous material Emergency Response.
6. Ensure that all emergency response operations are accomplished using accepted National standards. Responses will be done in a timely and efficient manner, utilizing the highest of professional standards. Such responses include the ability to operate interdepartmentally.
7. Implement a cement replacement program for the apron on the Cleophus side of the Fire Station.
8. Emphasis placed on updating fire codes to reflect current Building Department codes, and updating Section F2700. Fire Prevention will continue to undergo evaluation of how the service will be delivered. Possibilities include status quo, a



FIRE DEPARTMENT

- collaborative agreement with neighboring communities, or turning the Inspection department over to a private entity.
9. Purchase one tough book computer and install it and the two existing tough books for use on our three front line Apparatus for on scene use. To be used for EMS electronic patient reports, on scene information such as fire fighter right to know data and vehicle extrication information.



FIRE DEPARTMENT

		<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	<i>Performance Indicators</i>			
	Fire Incidents	130	124	130
	EMS Incidents	3,714	4012	4050
	All Other Incidents	650	566	650
	Total Inspections Conducted	250	unavailable	250
	Certificate of Occupancy Inspections Conducted	171	unavailable	170
	Rental Properties Inspections Conducted	39	unavailable	40
	Other Type of Inspections Conducted	52	unavailable	50
	Plan Reviews Conducted	61	unavailable	60
	Public Education Hours	23	50	100
	Investigations (Fire and Other)	13	16	15
	Fire Fighter Right To Know Issue	80	300	300
	Hours of Instructor /Coordinator Training	N.A.	45	90
	Hours of EMS Training	N.A.	1458	300
	Residents (Adults & School Children) Receiving Public Education	0	2000	2000
	Hours of City Employees Receiving First Aid/CPR Instruction	0	0	120
Total Formal Fire Fighter Training Hours Coordinated	1950	unavailable	2000	
Efficiency & Effectiveness	Firefighters Injuries/Deaths	1	1	0
	Value of Property Exposed to Fire	\$3,555,502	\$3,273,253	\$4,000,000
	Value of Contents Exposed to Fire	\$1,758,251	\$1,137,663	\$2,000,000
	Value of Property Loss Due to Fire	\$1,908,490	\$954,802	\$1,000,000
	Value of Contents Loss Due to Fire	\$696,428	\$370,047	\$50,000
	Avg. Service Time for All Incidents (in hours)	.35	.35	.35
	Avg. Service Time for Fire Incidents (in hours)	.77	.87	.95
	Avg. Service Time for EMS Incidents (in hours)	.34	.35	.35
	Avg. Service Time for Other Incidents (in hours)	.32	.31	.31
	Avg. Response Time for Medical (minutes)	3.29	3.44	3.0
	Avg. Response Time for Private AMB (in minutes)	7.04	unavailable	6.0
	Avg. Response Time for Fire, Hazmat, etc. (minutes)	4.07	4.71	4.0



BUILDING

General Fund – 380

The Building Department administers and enforces Planning and Zoning Ordinances as well as the Building and Housing Code. The Mayor and City Council appoint the Manager of Building & Engineering to oversee the activities of the Building Department and its personnel. This office receives construction permit applications, reviews construction plans and documents and issues the appropriate permits for the erection and alteration of residential, commercial and industrial buildings. This department is also responsible for providing inspections of various premises for property maintenance issues and for ongoing construction allowed under permits issued by the department, and must enforce compliance with the provisions of applicable codes.

The mission of the Building Department is to administer the Michigan Building Code and to identify minimum requirements needed to safeguard the public safety, health and general welfare. Departmental personnel aid the public by assisting homeowners and business owners by helping to assure building structural integrity, compliance with accessibility requirements, enforcement of the energy code, ensuring proper sanitation, light and ventilation and safety to life and property from fire or other hazards normally encountered in the developed environment. By working together with all City staff, the Building Department strives to provide a positive, user-friendly environment for which residents, business owners and developers can obtain all desired permits and approvals.

The Manager of Building and Engineering also reviews engineering plans as submitted to the City for new developments, or when the redevelopment of a site may require engineering. A document titled "Development Procedures and Engineering Standards" was adopted by the Mayor and City Council during the summer of 2008 which details required processes and standards for site development in the City.

The office employs 4 full time employees and 4 contract employees who administer the most current version of the Michigan Building Code, administer the rental ordinance and oversee occupancy requirements for commercial and industrial buildings, residential dwellings, rental properties in the City. This office issues all building, electrical, plumbing, mechanical, and land use permits required for the renovation of any home or business. The rental ordinance is enforced under the latest adopted version of the International Property Maintenance Code.

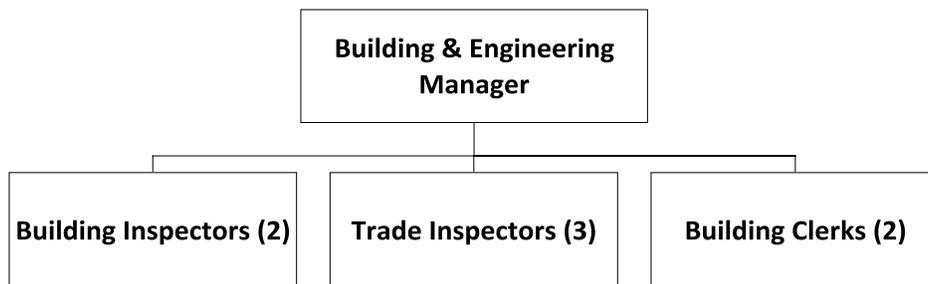
A Certificate of Compliance received for rental properties is valid for three years from the original inspection date. Civil infraction tickets for noncompliance with either the Michigan Building Code or the rental ordinance are generated and issued from this office. Per an ordinance adopted in July 2005, inspections are required for all single-family residential dwellings prior to sale. All residential properties must obtain an approval prior to sale.



BUILDING

STAFFING SUMMARY

Building/Engineering Manager	1
Building Inspector	1
Building Inspector (P.T.)	1
Electrical Inspector (P.T.)	1
Mechanical Inspector (P.T.)	1
Plumbing Inspector (P.T.)	1
Building Clerk	2



FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 284,210	\$ 304,360	\$ 302,102
Supplies	4,465	4,595	4,500
Other Charges	97,849	101,674	135,895
Total	\$ 386,524	\$ 410,629	\$ 442,497

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services – The full-time Building Department staff has been reduced by the elimination of 1 building inspector and replaced with a temporary, part time person.



BUILDING

Other Charges – The addition of \$50,000 was included this budget year to allow for the demolition of homes that are deemed dangerous to the community.

2011/12 PERFORMANCE OBJECTIVES

1. Continue to revise policies and ordinances to enhance the status of being “Redevelopment Ready”.
2. Revise application forms and processes to further accommodate applicants wishing to be heard by the Planning Commission or Zoning Board of Appeals.
3. Oversee the operations of the Dangerous Building Board and work with owners of dilapidated buildings insuring that the structures are either restored to compliance with the Building Code or are demolished.
4. Continue to institute revised policies and procedures for operations of the Department in an effort to increase productivity and eliminate waste.
5. Enforce zoning ordinances through periodic inspections.
6. Continually update city development procedures and guidelines.
7. Coordinate with LP Pride to process citizen complaints and ensure all requirements of ordinances are followed.
8. Develop 5-year organizational plan.
9. Periodically review and update engineering standards and details. Ensure engineering standards are adhered to for new commercial, industrial and residential developments
10. Review current building forms & applications and redesign to make them more effective and easier to use.



BUILDING

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Proposed</i>
Output	Building Permits Reviewed	2000	2158	2100
	Citizens Complaints Investigated	250	309	350
	Rental Inspections Performed	850	902	900
	Resale Inspections Performed	900	841	900
	Rental Certificate of Compliance Issued	250	138	200
	Commercial Certificate of Occupancy Inspections	60	43	50
	Certificates of Approval on Resale Properties	200	101	150
	Commercial Certificate of Occupancy Issued	45	28	35
	Civil Infraction Tickets Issued	150	24	50
	Planning Commission Applications Processed	10	6	10
	Zoning Board of Appeals Applications Processed	10	6	8
	Dangerous Building Board Cases Processed	20	8	10
	Efficiency & Effectiveness	% of Inspections Performed on Schedule	100%	100%
% of Permits Processed within 2 days		80%	90%	90%



DPS – General Fund

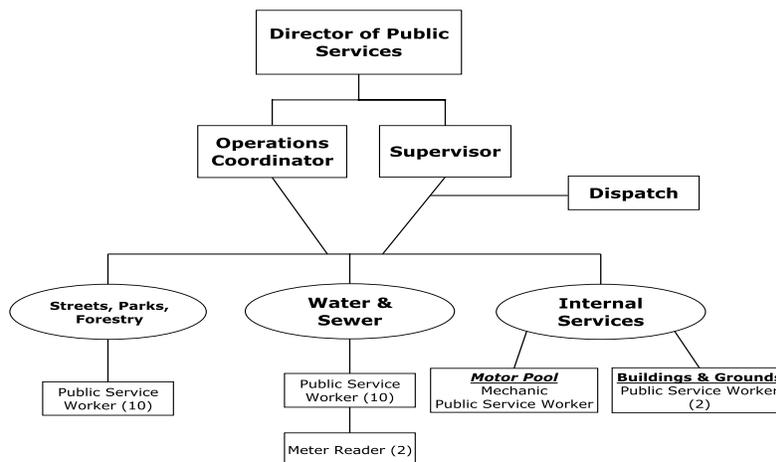
- DPS General Fund: 101**
- Building Maintenance – 263**
- Admin – 445**
- Parks & Forestry – 704**
- Solid Waste/Sanitation - 226**

The Department of Public Services (DPS) provides many services to our citizens such as leaf collection, tree trimming and removal, and snow and ice removal. The DPS is also responsible for maintaining all water main, hydrants, valves, sanitary sewers, pump stations, storm sewers, and streets within the City. The DPS also maintains all parks, buildings, city owned grounds, the city vehicle fleet and administers the City Sidewalk Program.

The Department is funded from several designated funds. Act 51 funding is derived from the state gas tax and weight tax programs. Water and sewer funds are derived from customer service fees charged to residential and commercial users as a public utility.

STAFFING SUMMARY

Director of Public Services	1
DPS Supervisor	1
Operations Coordinator	1
Public Service Worker	18
Mechanic	1





DPS – General Fund

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 205,758	\$ 109,091	\$ 96,497
Supplies	23,230	27,318	28,167
Other Charges	3,624,150	3,245,432	3,265,983
Total	\$3,853,138	\$3,497,756	\$3,390,647

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel – The 2011/12 budget has been cut drastically by reducing personnel in the General Fund division of DPS.

Other Charges – No significant changes.

2011/12 PERFORMANCE OBJECTIVES

1. To remain a “Tree City U.S.A.” .
2. To produce a preventative maintenance plan for City building and grounds.
3. Prepare a C.I.P. for Building & Grounds.



DPS – General Fund

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Monthly Act 51 Reports Generated	12	12	12
	Billings Prepared for Various Services	200	200	200
	Trees Trimmed	300	300	300
	Tree Removals	50	25	25
	Trees Planted	20	20	20
	Sidewalk Replacement	\$50,000	\$50,000	\$50,000
Efficiency & Effectiveness	% of Emergency Calls Responded to within 1 hour	95%	95%	95%
	Property Damage Due to snow Removal Operations	\$0	\$0	\$0



DPS – Motor Pool Division

Motor Pool - 661

The Motor Pool division of the Department of Public Services (DPS) is responsible for maintaining the City-owned fleet of vehicles and equipment in a safe, proper functioning condition. The Motor Pool Division is responsible for a citywide fleet of over 300 pieces of various equipment, ranging from snow blowers to cars and trucks. This includes preparing specifications, licensing and registration, updating the division's equipment database, and maintaining the warranty and recall programs. Staff is responsible for liquid fuels, shop equipment and maintenance.

STAFFING SUMMARY

Group Leader (Mechanic) 1

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 163,262	\$ 76,143	\$ 77,611
Supplies	200,834	190,250	164,000
Other Charges	263,773	953,820	648,335
Retiree Costs	43,901	27,578	27,442
Capital Purchases	37,567	77,500	77,500
Total	\$ 1,454,121	\$ 1,325,291	\$ 994,888



DPS – Motor Pool Division

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Other Charges – Items that were not completely necessary for the operation of the Motor Pool have been reduced resulting in the reduction of this budget.

Retiree Costs – These costs have decreased due to a re-allocation and distribution of employees.

Capital Purchases – Only two police vehicles have been budgeted in the 11/12 fiscal year. No other capital purchases were approved.

2010/11 PERFORMANCE OBJECTIVES

1. To evaluate industry standards for vehicle maintenance programs to determine the most cost effective time to maintain vehicles while still ensuring the reliability of the fleet.

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Full Service Preventative Maintenances Performed	300	300	300
	Preseason Maintenance – Trucks & Plows	12	12	12
	Preseason Maintenance – Tractors/Mowers	8	8	8
	Preseason Maintenance – Snow Plows	12	12	12
	Preseason Maintenance – Salt Spreaders	12	12	12
	Preseason Maintenance – Street Sweepers	4	4	4
	Preseason Maintenance – Lawn Equipment	14	14	14
	Vehicle Tires Replaced	300	300	300
Efficiency & Effectiveness	% of Preventive Maintenance Performed on Schedule	100%	100%	100%
	Avg. Time to Perform Maintenance on a Vehicle	3 hrs.	3 hrs.	3hrs.
	Average Age of Police Vehicles (Years)	4	4	4
	% of Snow Removal Equipment & Vehicles Available	100%	100%	100%
	% of Snow Vehicles & Equip. Prepared by Nov. 15	100%	100%	100%



DPS – Major & Local Streets Division

Major/Local Streets 202 & 203

The Department of Public Services Major & Local Streets Division maintains the City's streets and right-of-way to ensure safety for vehicular and pedestrian traffic as well as presenting a clean, well-groomed, attractive roadside environment.

STAFFING SUMMARY

Streets Group Leader	1
Traffic Group Leader	1
Public Service Worker	8

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 812,321	\$ 907,984	\$ 638,734
Supplies	230,200	265,300	265,300
Other Charges	1,118,212	1,086,224	818,355
Retiree Costs	249,713	283,487	339,698
Capital	363,400	363,400	225,000
Total	\$ 2,773,846	\$ 2,906,395	\$ 2,287,087

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services – Personnel services have been reduced due to the reallocation of employees and their costs in order to preserve road funds.



DPS – Major & Local Streets Division

Retiree Costs - Retiree costs increased as a result of the approximately rise in health care rates for this group.

2011/12 PERFORMANCE OBJECTIVES

1. Develop a long term C.I.P. for major and local road pavement management system report.
2. To continue with the in-house paving program utilizing employees.
3. Continue with a joint sealing and overlay program to prolong life of roads.

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Miles of Roads in City (Major & Local)	115.5 mi.	115.5 mi.	115.5 mi.
	After Hours Snow Removal Occurrences	25	25	25
	Pothole Patching – Tons of Patch Used	600	600	600
	Street Sweeping - Rotation	5 wks.	5 wks.	5 wks.
	Right-of-Way Mowing	Weekly City Wide Rotation	Weekly City Wide Rotation	Weekly City Wide Rotation
Efficiency & Effectiveness	% of Emergency Calls Responded to w/in 1 hour	100%	100%	100%
	Property Damage Due to Snow Removal Operation	\$0	\$0	\$0



DPS – Water/Sewer Division

Water/Sewer 592

The Department of Public Services Water/Sewer Division provides accurate and continuous readings of all water meters, maintains fire hydrants by keeping them in proper functioning condition, responds to service request calls relating to the water distribution system, and inspects, assists and supervises subcontractors in the repair of watermain breaks.

STAFFING SUMMARY

Water Group Leader	1
Sewer Group Leader	1
Meter Reader	1
Public Service Worker	6

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 1,745,104	\$ 1,391,126	\$ 934,611
Supplies	203,650	83,000	272,750
Other Charges	6,765,578	7,111,150	6,825,931
Retiree Costs	215,413	251,780	502,141
Capital	975,000	265,000	586,000
Total	\$ 9,904,745	\$ 9,102,056	\$ 9,121,433

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services - Personnel services have decreased to reflect actual charges running through the Water & Sewer Fund.



DPS – Water/Sewer Division

Capital - Capital charges have increased in order to allow the city to make some necessary upgrades to the system.

2011/12 PERFORMANCE OBJECTIVES

1. To prepare and mail to all customers an Annual Water Quality Report advising them about the source of their water, results of water quality tests and other information related to safe drinking water.
2. Purchase and install new automated water meter and billing systems.
3. To prepare a water loss study that will determine, as well as provide recommendations to minimize loss resulting in increased revenue.
4. To prepare a sewer master plan that will aid in determining and developing a C.I.P. for the collection system.
5. To implement a preventative maintenance program in order to minimize long-term costs and interruptions.
6. To clean & inspect sanitary sewer mains in the City.
7. To repair staging pond and flushing system for the Sanitary Basin.
8. To continue with our 5-Year Basin Lift/Pump Station Improvement Plan.
9. Continue with our preventative maintenance of the Sanitary Basin.
10. Complete sewer re-lining program in the area of Howard-Fort & Park-Outer Drive.
11. Replace watermain on Minnie Street and loop into Detroit dead-end.
12. Investigate low water pressure from Champaign watermain.



DPS – Water/Sewer Division

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>	<i>2011/12 Projected</i>
Output	Water & Sewer Customers	15,300	15,300	15,300
	Customer Service Requests/Inquiries Received	500+CR's	500+CR's	500+CR's
	Res./Commercial Sanitary Sewer Tap Connections	15	15	15
	Res./Commercial Water Taps	15	15	15
	Res./Commercial Water Meter Installations	15	15	15
	Fire Hydrants Replaced	38	38	38
	Meters Checked/Repaired	400	400	400
	Water Meters Installed – Residential/Commercial	250	250	250
Efficiency & Effectiveness	Meter Reads Per Reader – Quarterly	7900	7900	7900
	Residential Water & Sewer Bill – Quarterly	15,035	15,035	15,035
	% of Emergency Calls Responded to w/in 1 hour	95%	95%	95%
	Avg. Time to Complete Emergency Main Repairs (hours)	7	7	7
	Water Purchased from Detroit (1,000 cubic feet)	195,000	195,000	195,000
	Cost of 1,00 Cubic feet of Water from Detroit	7.53	7.53	7.53
	Cost per 1,000 ft. of sewer from Wayne County	5.46	5.46	5.46
	Cost per 1,000 ft. of excess flow from Wayne County	5.46	5.46	5.46
	Water loss based on initial purchase, collection rates and returns	Less than 28%	Less than 28%	Less than 28%



PARKS & RECREATION

General Fund – 708

The mission of the Parks and Recreation Department is to continually improve and preserve the City’s quality of life through the development and maintenance of imaginative and creative recreation facilities, programs and services focusing on the needs and desires of City residents.

To meet these needs, the department offers a wide variety of recreational, cultural and athletic programs for virtually any age or interest. The majority of these programs are scheduled at the Kennedy Memorial Building, the Senior Center, or on athletic fields in our 19 city parks. The Lincoln Park Community Center, operated by Family Entertainment Properties, as well as, School buildings and fields are used to augment city facilities. The Administrative Offices of the Parks and Recreation Department are housed inside the Kennedy Memorial and Senior Center Complex located at 3240 Ferris Street.

The Department consists of a full time Director and a full time Staff Assistant. Outside contractors are hired on an activity or program basis to provide instruction or supervision as necessary. The Parks and Recreation Director oversees all the activities of the Recreation and Senior Departments. Additionally, he consults with the operator of the city owned Community Center to ensure that high quality swimming and ice skating opportunities continue to be offered to city residents. Lastly, the Director works in cooperation with several volunteer organizations to provide activities such as Baseball, Football, Hockey and Horseshoes, as well as special events such as Fantasyland, Lincoln Park Days and the Ice Show. The Parks and Recreation Commission, the Cultural Commission and the Senior Citizen Commission are all advisory bodies that provide the Director with citizen feedback.

FULL TIME STAFFING SUMMARY

Parks & Recreation Director	1
Staff Assistant	1



PARKS & RECREATION

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 253,242	\$ 245,142	\$ 231,892
Supplies	23,300	18,800	20,000
Other Charges	133,576	127,754	92,533
Total	\$ 410,118	\$ 391,696	\$ 326,425

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to the 2010/11 Budget

Personnel Services – Personnel Services decreased because the City is retaining only fee-based part time employees and the costs now reflect actual expenses for the year.

Other Charges – Other charges decreased primarily because of the reduction in allocation of equipment rental charges to the Motor Pool Fund.

2011/12 PERFORMANCE OBJECTIVES

1. Monitor the cost associated with all programs. Adjust fees and costs as necessary to bring about cost effectiveness.
2. Evaluate and improve recreation programs to attain greater participation and satisfaction.
3. Maintain and improve parks and recreation facilities.
4. Utilize a park and building permit system to maximize rentals and to coordinate the orderly use of public facilities.
5. Improve public access to city services by encouraging residents to utilize the City Website for online registration of recreation programs.



PARKS & RECREATION

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Registrations/Transactions Processed	1,922	3,870	3,800
	Programs Offered	155	161	160
	Building Rentals Processed	105	123	120
	Picnic Pavilion Rentals Processed	100	86	80
	Park/Facility Improvement Projects	4	2	1
	Senior Club Membership (yearly)	220	220	220
	Special Events Attendance (yearly)	15,000	15,000	15,000
	Transportation – Token Sales	18,172	20,000	\$20,000
	Efficiency & Effectiveness	Program User Fees Collected	\$89,087	\$103,568
Building Rental Fees Collected		\$36,745	\$30,310	\$30,000
% of Programs Cancelled		15%	17%	15%
% of Weekend Room Rentals per Availability-Rm A,C,Sr		59%	67%	65%
% of Weekend Pavilion Rentals per Availability		89%	78%	75%
Recreation Cost per Household (16,204)		\$10.80	\$6.17	\$.00



LIBRARY

General Fund – 735

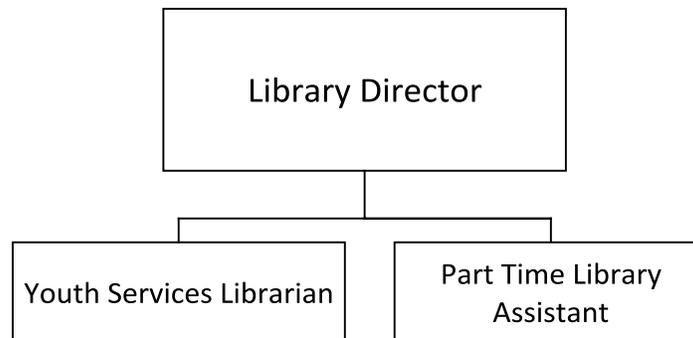
The Library provides for the informational, recreational, intellectual and educational needs of the Lincoln Park Community. The Director of the Library implements policies formulated in accordance with accepted standards, and meets monthly with the City Library Commission, the Wayne County Librarian, and The Library Network’s Shared Automation System Users Group for policy discussion on issues concerning libraries.

The Library has six employees. The Director is responsible for supervising personnel, providing staff instruction in the use of the appropriate software systems, technical services, basic reference service, and service to the public. The Director and Youth Services Librarian share collection development responsibilities and the provision of Reference service. The Youth Services Librarian plans and presents programs for children of all ages. The Librarian Assistant and Clerk provide support services.

The Library’s mission is to meet the informational, recreational, intellectual and educational needs of the Community by providing access to information in a variety of formats, including printed materials, electronic access, periodical databases, Interlibrary Loan service, use of the Internet, and Reference service.

STAFFING SUMMARY

Director	1
Youth Services Librarian	1
Part Time Library Assistant/Clerk	3
Part Time Student Assistant	1





LIBRARY

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Other Charges	254,681	246,411	218,411
Total	\$ 254,681	\$ 246,411	\$218,411

2011/12 PERFORMANCE OBJECTIVES

1. Develop plans to achieve QSAC (Quality Audit Services Checklist) Essential certification.
2. Develop measures to provide increased access to library services for underserved segments of community.
3. Continue work on internal building improvements. Work with Library Commission and Friends of the Library to seek funding for building improvements.

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
	Output	Items in Library's collection	56,249	59,100
Annual circulation		85,000	85,000	85,000
Library cards issued		1,900	1,400	1,400
Public Programs		60	96	80
Program Attendance		1,600	1,200	1,000
State Aid report		1	1	1
Reports to Library Commission		12	12	12
Efficiency & Effectiveness	Targeted fundraising goal	\$4,800	\$4,000	\$4,000
	Internal building improvements	15	6	6
	Increase public programs	4	0	0



25th DISTRICT COURT

General Fund – 760

The 25th District Court provides a safe and friendly environment to administer justice fairly and equitably. There are a variety of divisions within the court that coordinate legal activity effectively and efficiently. These divisions are two courtrooms, a civil department, traffic and ordinance department, cashier’s station, probation department and administrative office. The court processes all civil and criminal matters in the City of Lincoln Park that are within its legal jurisdiction. The court accomplishes this through the opening of a case to the final resolution of a case including all post adjudication and judgment activities. There are three checking accounts maintained by the court to process and disburse money to the city, county, state and individuals legally entitled to fund distribution.

The court also administers an operational budget provided by the city both diligently and cost effectively. The court currently operates with a reduced staff that has saved the city a substantial amount of money and will help to control costs in the future. All purchases by the court are based on necessity and comparison-shopping.

STAFFING SUMMARY

Judges	2	Judicial Secretary/Recorder	2
Admin/Crim Supervisor	1	Probation Officer	1
Criminal Supervisor	0	Probation Secretary	1
Court Officers	2	Part-time Court Officers	3
Deputy Court Clerks	1	Part-time Deputy Court Clerks	6
Part-time Cashiers—position eliminated due to cross training			

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 1,042,765	\$ 1,156,551	\$ 1,145,244
Supplies	18,000	20,043	15,000
Other Charges	282,080	129,474	154,330
Total	\$ 1,342,845	\$ 1,306,068	\$ 1,314,574



2011/12 PERFORMANCE OBJECTIVES

1. Continue providing a user-friendly environment that promotes the efficient operation of the Court.
2. Maintain a docket management system that is well within the time allotted by the state court requirements.
3. Continue developing a team of highly qualified and cross-trained individuals.
4. Maintain high quality services with PART-TIME staff and streamline where appropriate.
5. Continue to search for innovative ways to reduce costs and still maintain services.
6. Maintain the high standards of equitable and courteous dispensing of justice already in place.
7. Use technology to streamline the operations of the court.
8. Continue to use payment reviews and various other means to collect outstanding revenue.

		<i>Performance Indicators</i>		
		<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Total Active Caseload (includes warranted, pending, etc)	24,000	14326	14326
	Total New Cases Filed	16,100	21773	21773
	Traffic Cases (civil infractions, including ordinance)	7,000	12915	12915
	Parking Cases	2,500	4277	4277
	Misdemeanor Cases (non-traffic & traffic)	3,000	1671	1671
	Felony Cases	300	273	273
	General Civil Cases	1,800	1684	1684
	Small Claims Cases	500	173	173
	Landlord/Tenant Cases	1,000	780	780
	Probation Caseload	400	200	200
	GARNISHMENTS FILED	1,200	3000	3000
	Dispositions	15,000	16108	16108
	Efficiency & Effectiveness	% of Imposed Revenue Collected	90%	88%
% of Probation Clients Required to Attend Rehab.(all probationers attend some form of rehabilitation)		100%	100%	100%
Cost Per Active Case		\$450	\$476	\$476



COMMUNITY PLANNING & DEVELOPMENT

General Fund – 857

CDBG Fund – 249

The Office of Community Planning and Development provides coordination and support to a variety of projects undertaken by the City. The CDP office has primary responsibility for the operation of the Community Development Block Grant Program. The CPD office schedules and conducts the necessary public hearings, prepares the five year Strategic Plan, the Annual Action Plans and the Annual (CAPERS) Reports. The CPD office is responsible for ensuring the timely expenditure of grant funds and the successful completion of various programs/projects as adopted by the Mayor and City Council. The CPD office is responsible for conducting a periodic Analysis of Impediments of Fair Housing. It is the mission of the Grantee C.D.B.G. Program to build a viable community, provide structurally sound, affordable housing and economic opportunities for all residents but principally for low to moderate-income persons.

STAFFING SUMMARY

Director of CPD	1
Assistant Director of CPD	1
Home Rehabilitation Specialist	1





COMMUNITY PLANNING & DEVELOPMENT

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 15,266	\$ 16,336	\$15,275
Supplies	0	0	0
Other Charges	1,559	1,559	0
Total	\$ 16,825	\$ 17,895	\$15,275

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

There were no significant changes.

2011/12 PERFORMANCE OBJECTIVES

1. Administer the C.D.B.G. Program on behalf of the City.
2. Work with the City Manager, Mayor and City Council to develop and implement the Five Year Consolidated (Strategic) Plan for the C.D.B.G. Program.
3. Work with the City Manager, Mayor and City Council to develop an annual C.D.B.G. Budget, Annual Action Plan and Annual Environmental Review.
4. Work with the City Manager, Mayor and City Council to develop the Consolidated Annual Performance & Evaluation Report (CAPERS).
5. Work with the U.S. Department of HUD to ensure compliance with all applicable federal rules and regulations governing the C.D.B.G. Program.
6. Work with the Michigan State Housing Development Authority (MSHDA) to coordinate affordable housing activities and performance measures.
7. Work with Wayne-Metro Action Agency, Building Dept. and City Assessors Office to administer the Neighborhood Stabilization Program.



COMMUNITY PLANNING & DEVELOPMENT

8. Work with various sub recipients of C.D.B.G. funding to ensure proper management of programs and evaluation of results obtained.
9. Operate a Residential Rehabilitation (Revolving) Loan Program making loans to qualified homeowners for the renovation of the housing stock of the community.

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Actual</i>	<i>2011/12 Projected</i>
Output	Develop Strategic Plan once every Five Years	0.20	0.20	0.20
	Hold public hearings for development of C.D.B.G. budget	2	4	2
	Develop Annual Action Plan	1	1	1
	Develop Annual Environmental Review Record	1	1	1
	Develop Annual CAPERS Report	1	1	1
	Oversee C.D.B.G. budget	1	1	1
	Prepare and review NSP Quarterly Reports	4	4	4
	Conduct Community Improvement Commission meetings	6	6	6
	Attend meetings with HUD/NSP/WAYNE HOME CONSORTIA	8	18	18
	Attend technical training seminars	11	2	2
	Prepare and execute Sub Recipient Agreements	4	2	2
	Prepare and execute Inter-Agency Agreements	1	1	1
	Efficiency & Effectiveness	Number of HOME/CDBG homes rehabilitated	6	12
Timeliness Report - % of C.D.B.G. Funds Spent On Time		1.5%	1.2%	1.5%
Number of NSP homes rehabilitated		3	11	10
Number of NSP homes demolished		7	12	4



GENERAL GOVERNMENT

General Fund – 923

The Department of General Government is an activity found within the General Fund. This department is a funding source responsible for costs that are not specifically associated with a city department. It is often referred to as the Unallocated Department.

This department reflects costs associated with health care benefits provided to the City's almost 300 retirees. These benefits include retiree health care, life insurance, Medicare reimbursement, and prescription coverage. This budget year all of the retiree costs for General Fund have been moved into this activity. The City's pension payments have also been moved into this department to allow for more efficient tracking of these costs.

It also accounts for General Fund's portion, which is about 89% of Property and Liability Insurance coverage for the City. The balance of coverage is allocated to other funds requiring coverage. Our insurance coverage is currently through the Michigan Municipal Liability and Property Pool.

Other expenditures that are within this department include our cost for audit services. Those costs are also allocated to different funds based on functions performed by Plante & Moran, LLP during the audit process.

FUNDING LEVEL SUMMARY			
	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel	\$ 3,709,046	\$ 4,086,091	\$ 4,475,452
Other Charges	1,158,357	1,174,794	1,212,765
Retiree Costs	3,226,384	3,728,068	3,393,926
Total	\$8,093,787	\$8,988,953	\$9,082,143

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11

Personnel - The increase is due to the rise in pension contributions for both Municipal and Police and Fire systems.

Retiree Costs – Retiree costs decreased due to the reallocation between funds.



INFORMATION TECHNOLOGY SERVICES

IT Fund - 664

The Department of Information Technology (IT) is an enterprise that is based on the accounting principles of an Internal Service Fund. (Internal service funds finance and account for the operations of City agencies that provide services to other City agencies on a cost-reimbursed basis.) This Department oversees the computer and technology needs of all City staff.

Consolidating computer tasks, resulting in lowered costs for individual Departments and the City, is one goal of the IT Department. This organized approach involves generalized cost-containment programs and efficiencies of scale. The expenses are funded through rental charges assessed to each Department based on a matrix of individual Department coefficients, including but not limited to: staffing level, IT inventory and email quantity. This matrix allows for the allocation of costs for central administrative services (payroll, accounts payable, email, etc.) across all Departments, so that non-general fund programs share in the costs of general government operation.

The IT Department provides the necessary alterations (user permissions, operations and security, etc.) to current software programs and modules within the MUNIS accounting system and BS&A Software. It is also the responsibility of this Department to implement the necessary training needed for Departments to perform daily functions and be able to provide information in a timely manner. Additionally, installation, repair and changes to the telecommunications infrastructure fall under the purview of the IT Department.

Significant Issues - Network and Data Security threats are continuing at an alarming rate and becoming more sophisticated. IT is proactively addressing these relentless threats and adapting. The risk of not doing so is the stability of City services and integrity of City information. IT maintains security software and hardware while keeping our staff resources focused on network and enterprise security. This Department balances authorized access with intrusions and intends to detect and regulate those that would do us harm.

Infrastructure – The IT Department is pursuing a possible wireless campus wide area network (WAN) strategy.



INFORMATION TECHNOLOGY SERVICES

STAFFING SUMMARY

Specialist 1

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 87,015	\$ 86,713	\$ 82,996
Supplies	2,667	3,000	2,000
Other Charges	59,206	88,267	68,993
Capital	0	42,000	20,000
Total	\$148,888	\$ 219,980	\$173,989

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11

Personnel- There was a slight reduction due to a decrease in insurance costs.

Capital – There were several computer purchases in 2010/11 that account for a larger need of funding last year.

2011/12 PERFORMANCE OBJECTIVES

1. Analyze and assess the computer needs of each department and prioritize requests accordingly.
2. Keep up to date on computer technology available to the City to maintain and ensure efficiency.
3. Provide the necessary assistance to departments for repairs and updates essential to department performance.



INFORMATION TECHNOLOGY SERVICES

4. Analyze campus WAN possibilities.
5. Assure confidentiality, integrity and availability of information systems

	<i>Performance Indicators</i>	<i>2009/10 Actual</i>	<i>2010/11 Projected</i>	<i>2011/12 Projected</i>
	Output	Workstations Supported	78	78
Servers Supported		7	7	7
Application Systems Supported (BS&A, MUNIS, etc.)		6	6	6
Critical Software Patches Installed		318	330	330
Hours of Consultant Services Used		8	30	50
“Help Desk” Calls Received		343	320	320
Hours Spent on Preventative Maintenance		72	90	90
Efficiency & Effectiveness	Telephone System Issues Resolved within 1 day	95%	95%	95%
	Computer Network Up Time	99%	99%	99%
	Overtime Hours Required to Meet Demand	394	390	250
	“Help Desk” Calls Resolved within 8 hours	87%	90%	90%
	Activity Expenditures as % of General Fund	0.92%	0.88%	.88%



HISTORICAL

**General Fund
Museum 272
Commission 923**

The Historical Commission is responsible for the museum and its contents acquired by the City. The Commission acquires, collects, and exhibits items in the name of the city as well as all historical material, equipment and other things necessary for the effective operation of the City's museum.

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	17,000	17,000	17,000
Total	\$ 17,000	\$ 17,000	\$ 17,000



COMMUNITY IMPROVEMENT COMMISSION

General Fund – 923

The Community Improvement Commission serves as a citizens' advisory group to the Mayor and Council and make recommendations to the Mayor and Council on activities carried on under the City's workable program for community improvement. To accomplish this mission the activity focus areas for the commission's work plan. Active program areas of involvement for the Commission include recommendation of Codes and Ordinances to implement and improve on physical infrastructure projects community-wide, review the and guide implementation of the Comprehensive Annual Action plan and neighborhood program for housing improvement and assistance to families and provide opportunity for Citizens' participation and advise the Mayor and Council of both citizens viewpoints and needs for funds received from the Federal government in the Community Development Block Grant Fund (CDBG) program. The Commissions Administration organizational relationship is to the Community improvement and Recreation Department and Department Director that serves as the CDBG Director and officer of the Commission

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 0	0	0
Supplies	0	0	0
Other Charges	500	500	500
Total	\$ 500	\$ 500	\$ 500



ZONING BOARD OF APPEALS

General Fund – 380

The Zoning Board of Appeals reviews and acts upon use and dimensional variances to the City’s Zoning Ordinance. They hear appeals in regard to special land uses and planned unit developments.

The Zoning Board of Appeals enjoys all the powers and duties as set forth in Sections 1264.07, Administrative Reviews, through 1264.13, Conditions of Appeals and Variances, of this chapter, all jurisdiction and powers prescribed in other chapters of this Zoning Code or these Codified Ordinances, and all jurisdiction and powers granted by Act 207 of the Public Acts of 1921.

FUNDING LEVEL SUMMARY			
	2009/10 Budget	2010/11 Budget	2010/11 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	1,000	1,000	1,000
Total	\$ 1,000	\$ 1,000	\$ 1,000



PLANNING COMMISSION

General Fund – 805

The Planning Commission promotes public interest in and understanding of the Master Plan or Comprehensive Development Plan and to that end may publish and distribute copies of the Master Plan or Comprehensive Development Plan or of any report and may employ such other means of publicity and education as it may determine. Members of the Commission, when duly authorized by the Commission, may attend city planning conferences or meetings of city planning institutes, or hearings upon pending city planning legislation, and the Commission may, by resolution spread upon its minutes, pay the reasonable traveling expenses incident to such attendance.

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	402	750	750
Other Charges	13,865	12,000	12,000
Total	\$ 14,267	\$ 12,750	\$ 12,750



LIBRARY COMMISSION

General Fund – 923

The Library Advisory Commission considers and studies the reasonable needs and requirements of the library facilities of the City and to formulate and report its findings, from time to time, to the Mayor and Council. They create and maintain public interest, and to conduct related activities, in the library system of the City. They receive recommendations from the Library Director to submit to the Mayor and Council.

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	200	200	200
Capital	0	0	0
Total	\$ 200	\$ 200	\$ 200



PUBLIC SAFETY

General Fund – 923

The Public Safety Commission has general control and management of the Fire and Police Departments. They organize by annually electing a chairman, a vice-chairman and a secretary from among their number. They also formulate rules and regulations for the organization of the Departments under their jurisdiction for the rank and number of the various officers of the respective forces for the disciplinary control and punishment and penalties for breaches of discipline or violation of rules and regulations. The Chief of the Fire Department and the Chief of the Police Department are both directly responsible to the Commission and are appointed by the Commission.

FUNDING LEVEL SUMMARY			
	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	0	0	0
Other Charges	100	100	100
Capital	0	0	0
Total	\$ 100	\$ 100	\$ 100



CABLE COMMISSION

Cable Fund – 214

The Cable Commission is responsible for broadcasting Council Meetings, Public Hearings and other City related meetings and events. The Commission also sponsors various scholarships and other benevolent activities promoting the cablecast of city matters and the broadcast industry relative to the City of Lincoln Park and its departments, school board and local civic groups, subject to the approval of Mayor and Council.

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$28,255	\$ 30,029	\$27,518
Supplies	200	200	200
Other Charges	16,508	16,748	10,375
Capital	0	68,000	18,620
Total	\$ 49,963	\$114,977	\$ 56,713



DOWNTOWN DEVELOPMENT AUTHORITY

Component Unit – 747

The City of Lincoln Park Downtown Development Authority (DDA), along with the Economic Development Coordinator, promotes economic development through business attraction/retention programs and works to foster investment within the DDA district. It strives to increase the City's tax base and strengthen the local economy while maintaining those qualities which make Lincoln Park a desirable place to live and work.

The Lincoln Park Downtown Development Authority is a ready source of information. In addition to providing information and assistance to new businesses that are looking at moving into the area, the DDA also provides information and assistance to local businesses to promote the business community.

When local business owners talk about the area, they emphasize its receptiveness to new business, and marvel at the fact that it's largely untapped. Company relationships in Lincoln Park are important. Business owners' note that there's a different atmosphere here than they find in more congested areas -- there's a sense of camaraderie and excitement to grow. The business people here are friendly, encouraging and helpful.

FUNDING LEVEL SUMMARY

	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 16,148	\$ 16,148	\$ 16,147
Supplies	2,500	1,000	500
Capital	30,000	30,000	498,662
Other Charges	327,263	315,784	275,950
Total	\$ 375,911	\$ 337,948	\$ 791,259



DOWNTOWN DEVELOPMENT AUTHORITY

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

Personnel Services – There is no change for this category.

Capital – Capital costs reflect the improvements that are being made to the downtown as part of the Fort Street improvements.

2011/12 PERFORMANCE OBJECTIVES

1. Continue to strengthen the Fort-Visger CDC Collaborative.
2. Investigate new grant opportunities and funding options.
3. Replace current Downtown lights.
4. Attract and Retain businesses into the Downtown.
5. Upgrade Downtown Parking lots.
6. Aggressively market the “new” Lincoln Park.
7. Develop a redevelopment “tool box” for developers.
8. Streamline the City’s Brownfield program to also include state benefits.
9. Develop a Comprehensive maintenance plan for Downtown.
10. Create positive news to help expand business interest in the DDA.
11. Begin improvement to the core downtown as outlined by Beckett & Raider.
12. Implementing the DDA area wide wireless program



ECONOMIC DEVELOPMENT CORPORATION

Component Unit – 746

The Economic Development Corporation of the City of Lincoln Park (EDC) is a nonprofit organization established for the purpose of attracting, expanding and retaining business and industry in the City of Lincoln Park. Essential goals include:

- ✓ Attract & Retain commercial and industrial businesses
- ✓ Create quality job opportunities
- ✓ Diversify the local economy
- ✓ Support City services
- ✓ Improve the overall quality of life in our community

The EDC, with its Economic Development Coordinator, acts as an ombudsman and business advocate on behalf of private business with City agencies, as needed. They conduct a full-time pro-active business retention program, play a leadership role and serve as a liaison with local, regional and state organizations.

The EDC can assist manufacturers and high technology firms in applying for tax relief on construction or new equipment investments. They can issue tax-exempt revenue bonds to finance or refinance private industrial or not-for-profit development projects. The EDC can support the development of business related projects including assisting in the submission of grant and loan applications for infrastructure development.

The EDC has funds available to make direct loans to qualifying City businesses for a minimum of \$5,000 up to a maximum of \$25,000. The funds may be used for real estate purchase and/or improvement; purchase of machinery & equipment; leasehold improvements; building facade renovations; signage; parking and lighting.

FUNDING LEVEL SUMMARY			
	2009/10 Budget	2010/11 Budget	2011/12 Adopted
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	32	750	300
Other Charges	50,718	43,750	41,250
Total	\$51,750	\$44,500	\$41,550



ECONOMIC DEVELOPMENT CORPORATION

SUMMARY OF BUDGET CHANGES

Significant Notes – Compared to 2010/11 Budget

There are no significant changes.

2011/12 PERFORMANCE OBJECTIVES

1. Produce a standard City Brownfield Program.
2. Implement business wide free wireless program.
3. Aggressively market City properties.
4. Attract new businesses into the City.
5. Assist other City Departments in development efforts of City.
6. Implement “Redevelopment Ready” Principles into City operations.
7. Develop a marketing campaign for business attraction.
8. Expedition of loan program to be more comprehensive.
9. Establish a developer toolbox of incentives.
10. Establish a LDFA zones throughout the city.

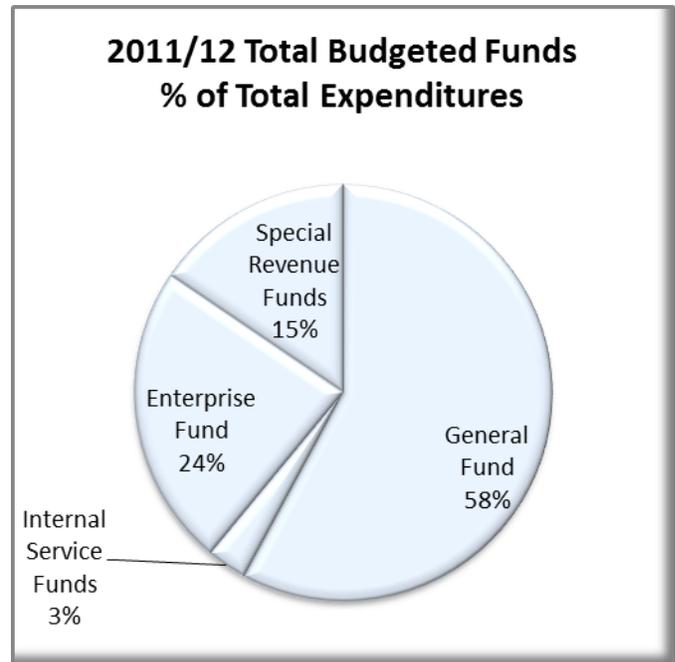


OPERATIONAL LINE ITEMS

FUND DESCRIPTIONS

Total City Funds

The total of all budgeted funds for 2011/12 totals \$ 37,762,224. The City establishes a budget for four separate funds or accounting divisions. These funds can then be further divided into major account groups. The largest fund is the **General Fund**, which totals \$21,684,359. The second largest fund is the **Water & Sewer Fund**, which provides \$9,121,433 in funding for the Water distribution and Sewage disposal services. **Special Revenue Funds** includes the Major and Local street Funds for road maintenance and construction. Another Fund, the **Community Development Block Grant Fund** \$793,239 is a federally funded program and adopted as a separate Budget in the same manner as the City Budget at an earlier time than the City fiscal year.



General Fund

The City of Lincoln Park’s General Fund accounts for the City’s activities and functions which are not accounted for in other specialized funds. The primary revenue source for the General Fund is property tax revenue. The General Fund accounts for public safety, parks and recreation, library services, and the administration of the City.

Internal Service Funds

The City of Lincoln Park has two internal service funds. These funds finance and account for programs that are funded by other programs within the city. The Motor Vehicle & Equipment Fund (Motor Pool) maintain all city vehicles and equipment. The other is the Technology Services Fund. This fund tracks all IT related charges and is a key in ensuring proper technology within the City.

Enterprise Fund

Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supported by user charges. The City of Lincoln Park operates one Enterprise Fund, the Water & Sewer Fund accounts for the operation of the City’s Water and Sewer system.

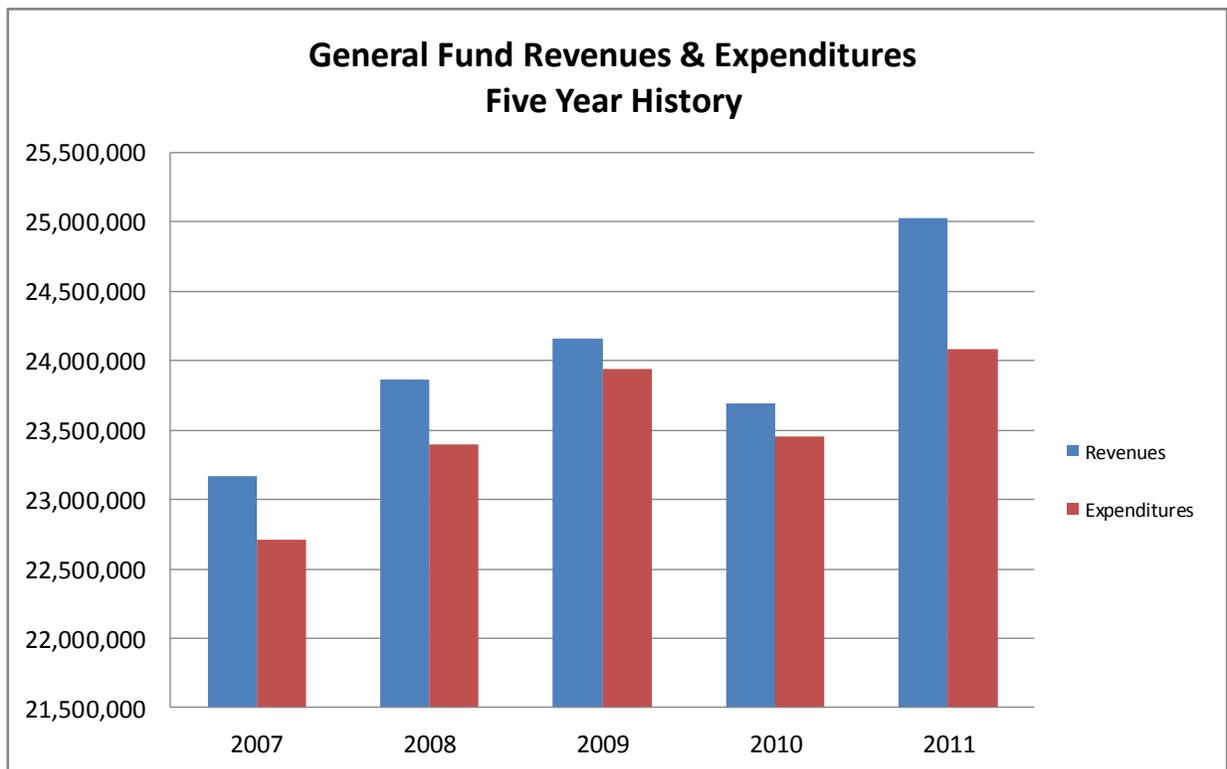
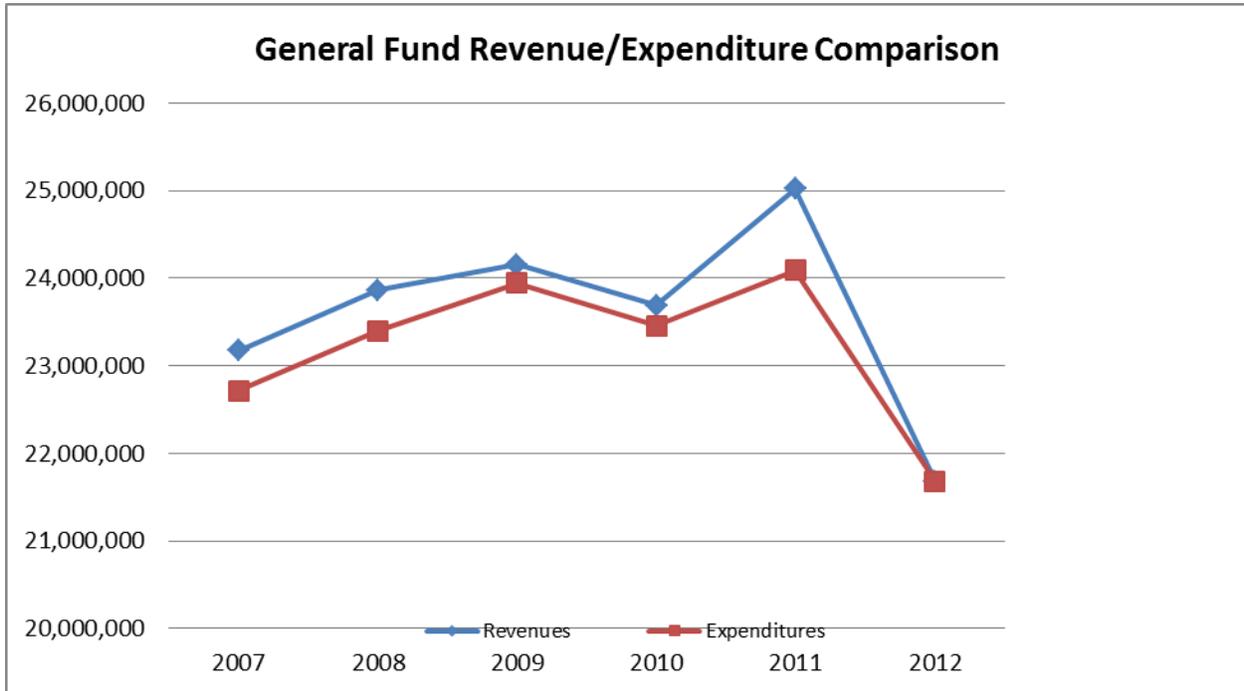


FUND DESCRIPTIONS

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The City of Lincoln Park has several special revenue funds including the Motor Vehicle Highway Fund Major and Local Road Funds, the Sanitation Fund, Cable Fund, Economic Development Corporation Fund, Downtown Development Authority Fund, Road Construction Fund, and The Drug/Forfeiture Fund.

GENERAL FUND SUMMARIES



CITY OF LINCOLN PARK
ADOPTED BUDGET FY 2011/12
GENERAL FUND

DEPARTMENT	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
REVENUES					
City Clerk	117,887	131,171	134,392	115,313	128,290
Elections	1,000	17,184	791	8,777	600
Assessor	7,500	6,335	10,207	5,365	5,000
Buildings & Grounds	7,500	133	540	0	0
Police Department	83,545	65,343	67,000	53,519	59,600
Fire Department	8,150	5,396	5,994	3,783	5,450
Building Department	479,850	435,377	474,485	526,098	429,150
DPS Admin	135,000	208,253	203,172	164,154	169,500
Parks & Forestry	13,750	1,700	1,745	0	0
Recreation	187,200	151,630	150,154	144,856	137,700
Community Center	434,400	154,919	0	0	0
Library	78,750	5,153	3,632	4,254	4,450
District Court	1,540,998	1,514,660	1,443,147	2,249,856	1,882,408
Community Development	0	0	0	12,000	12,000
General Government	18,743,298	21,877,409	21,034,602	21,376,777	18,416,869
Administration Fee	371,128	399,321	429,061	359,718	339,342
Transfers In	1,399,568	0	0	0	94,000
General Fund Revenues	23,609,524	24,973,983	23,958,922	25,024,470	21,684,359
EXPENDITURES					
Mayor & Council	77,397	74,922	73,046	71,562	75,762
City Clerk	179,390	187,103	190,384	178,753	184,748
City Manager	330,988	325,108	305,209	247,738	257,670
Elections	59,431	48,269	34,275	58,743	43,550
Assessor	125,350	116,273	114,377	116,648	109,951
City Attorney	261,107	278,361	331,066	283,662	168,700
Finance	258,079	274,590	277,653	278,230	286,061
Treasurer	203,169	201,914	165,285	188,678	145,193
Building & Grounds	1,117,753	1,210,566	1,069,888	955,705	788,930
Historical Museum	17,000	17,000	17,000	17,000	17,000
Police Department	5,831,149	5,761,092	5,570,579	4,921,907	4,177,682

CITY OF LINCOLN PARK
ADOPTED BUDGET FY 2011/12
GENERAL FUND

DEPARTMENT	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
Police & Fire Clerical			0	579,510	596,136
Fire Department	3,489,534	3,403,862	3,617,367	3,689,366	2,747,029
Building Department	528,355	531,210	386,524	409,338	442,497
Emergency Management	31,350	0	0	0	0
Engineering Department	0	0	0	0	0
DPS Admin	204,288	123,910	64,798	54,961	58,367
Street Lighting	461,803	464,751	540,646	683,609	536,000
Board of Prisoners	221,675	115,136	156,354	195,055	171,555
Parks & Forestry	376,667	317,005	159,909	146,610	97,642
Recreation	372,614	366,943	271,339	244,499	136,700
Community Center	137,092	247,169	14,150	0	0
Library	115,361	247,761	254,681	236,926	218,411
District Court	1,826,463	1,442,845	1,534,980	1,301,521	1,314,574
Planning Commission	12,654	15,273	14,267	9,718	12,750
Community Planning & Developm	19,670	19,362	17,904	14,415	15,308
Motor Pool	0	0	0	0	0
General Government	1,122,807	1,684,110	1,550,196	1,335,885	1,192,461
Pension Payments	3,063,386	3,327,871	3,526,407	4,018,869	4,420,756
Retirees Health & Prescriptions	2,948,363	3,087,098	3,382,779	3,848,750	3,468,926
General Fund Expenditures	23,392,891	23,889,505	23,641,063	24,087,658	21,684,359
Excess of Revenues Over (Under) Expenditures	216,633	1,084,478	317,859	936,812	0

**CITY OF LINCOLN PARK
ADOPTED BUDGET FY 2011/12
SPECIAL REVENUE FUNDS**

DEPARTMENT	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
REVENUES					
Major Streets	59,439	36,726	37,365	4,000	31,100
Gas & Weight Tax Major	1,734,709	1,668,670	1,639,374	1,610,093	1,418,498
Local Streets	7,623	50,408	26,424	21,500	21,350
Gas & Weight Tax Local	580,877	559,607	549,939	539,468	538,280
Transfer In (Major Rds)	494,198	386,380	371,364	398,983	402,523
Major/Local Total:	2,876,846	2,701,791	2,624,466	2,574,044	2,411,751
EXPENDITURES					
Major Streets					
Transfer Out (Local)	444,692	386,380	371,364	398,983	402,523
Transfer Out (Road Constr. Fund)	0	0	0	136,015	0
Surface Maintenance	813,148	913,323	496,252	597,410	678,472
Traffic Control	159,039	169,887	60,196	95,358	65,093
Snow Removal	272,675	193,804	115,860	242,250	245,426
Local Streets					
Surface Maintenance	846,586	788,967	555,615	893,454	533,686
Traffic Control	173,800	154,436	92,818	113,036	84,722
Snow Removal	321,624	228,812	191,982	259,862	277,165
Major/Local Total:	3,031,564	2,835,609	1,884,087	2,736,368	2,287,087
OTHER SPECIAL REVENUE BUDGETS:					
REVENUES					
Cable T.V.	86,885	90,268	89,984	85,225	89,225
Sanitation	1,881,015	2,116,842	2,228,458	2,173,123	1,974,891
Road Construction Fund	12,490	4,626	165,922	137,340	0
2010 LTGO Bonds	0	0	0	0	212,107
Drug/Forfeiture Fund	626,489	129,268	115,195	125,450	115,400
Special Revenues Total:	2,606,879	2,341,004	2,599,559	2,521,138	2,391,623
EXPENDITURES					
Cable T.V.	80,217	42,842	56,019	126,037	56,713
Garbage & Rubbish	1,978,099	1,985,623	2,017,897	2,080,137	1,909,708
Road Construction Fund	211,585	201,990	154,316	138,765	0
2010 LTGO Bonds	0	0	0	0	212,107
Drug/Forfeiture Fund	258,071	84,084	115,775	157,529	114,554
Special Revenue Total:	2,527,972	2,314,539	2,344,007	2,502,468	2,293,082

**CITY OF LINCOLN PARK
ADOPTED BUDGET FY 2011/12
ENTERPRISE/INTERNAL SERVICE FUNDS**

DEPARTMENT	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
REVENUES					
Water & Sewer					
Water / Sewage Charges	4,929,670	5,718,216	5,074,843	6,006,917	6,006,917
Judgement Levy/Debt Service	1,471,712	1,486,515	1,440,610	1,891,850	1,545,867
Other Revenues	2,483,337	2,313,222	2,414,838	2,305,835	2,364,382
Transfer In	30,128	0	0	0	0
Enterprise Fund Total:	8,914,847	9,517,953	8,930,291	10,204,602	9,917,166
EXPENDITURES					
Water & Sewer					
Retention Basin	1,518,469	403,189	639,756	1,519,890	1,478,424
Water General	3,886,717	4,499,221	4,114,703	3,607,879	3,900,553
Sewer Department	5,348,173	3,231,364	2,801,367	4,013,430	3,742,456
Enterprise Fund Total:	10,753,359	8,133,774	7,555,826	9,141,199	9,121,433
REVENUES					
Motor Vehicle & Equipment	1,216,377	1,332,215	1,050,549	996,218	562,417
Technology Services	212,698	215,306	230,697	165,197	162,399
Internal Service Funds Total:	1,429,075	1,547,521	1,281,246	1,161,415	724,816
EXPENDITURES					
Motor Vehicle & Equipment	1,277,632	1,104,531	936,150	1,009,477	994,888
Technology Services	171,781	195,553	152,800	219,724	173,989
Internal Service Funds Total:	1,449,413	1,300,084	1,088,950	1,229,201	1,168,877

**CITY OF LINCOLN PARK
ADOPTED BUDGET FY 2011/12
COMPONENT UNITS**

DEPARTMENT	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
REVENUES					
Economic Development Commission	47,406	24,830	13,350	86,072	13,150
Downtown Development Authority	453,928	473,570	511,769	431,105	474,599
Community Development Block Grant	1,168,081	714,704	2,594,466	936,808	793,239
Component Unit Revenues:	1,669,415	1,213,104	3,119,585	1,453,985	1,280,988
EXPENDITURES					
Economic Development Commission	49,699	29,074	6,355	44,800	41,550
Downtown Development Authority	121,714	222,412	168,459	359,501	372,597
Community Development Block Grant	1,238,835	827,181	2,776,845	936,808	793,239
Component Unit Expenditures:	1,410,248	1,078,667	2,951,659	1,341,109	1,207,386

**GENERAL FUND BUDGET
REVENUE DETAIL**

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
CLERKS OFFICE						
101111 494	LICENSES & PERMIT	1,600	8,395	6,028	61,432	3,500
101111 494ABR	ANNUAL BUSINESS REGISTRATION	20,000	15,594	22,110	60	20,000
101111 494AWR	AUTO WASH RACK	385	315	350	0	350
101111 494B	BUSINESS LICENSES	1,700	1,975	1,400	306	1,700
101111 494BP	BILLIARD PARLOR	195	192	195	0	195
101111 494BWL	BOWLING LANES	205	205	205	0	205
101111 494DMD	DISTR MECH AMUSEMENT DEV	3,900	4,805	3,775	0	3,600
101111 494DST	DISTRIBUTORS	6,500	5,130	7,000	0	6,500
101111 494DUM	DUMPSTER FEES	12,300	12,175	12,400	0	12,750
101111 494FE	FOOD ESTABLISHMENT	360	240	330	0	390
101111 494GRT	GARBAGE TRUCK FEES	1,800	1,700	1,250	0	1,250
101111 494IM	ICE MACHINE	675	595	665	70	665
101111 494JB	JUKE BOX	800	625	750	0	800
101111 494MAD	MECHANICAL AMUSEMENT DEVICE	12,250	12,579	10,640	0	10,450
101111 494MS	MOTORCYCLE SALES	150	150	300	0	300
101111 494MT	MASSAGE THERAPY	1,400	600	1,600	0	1,600
101111 494NBR	NEW BUSINESS REGISTRATION	1,500	2,963	2,100	350	2,000
101111 494PB	PAWN BROKER	1,500	1,500	1,500	0	1,500
101111 494PMG	PRECIOUS METAL & GEMS	100	250	250	0	250
101111 494RL	RESTAURANT	2,400	1,915	2,490	90	2,500
101111 494SD	SOFT DRINK	1,545	1,200	1,485	60	1,500
101111 494SHG	SECOND HAND GOODS	225	450	900	0	900
101111 494TC	TAXI CABS	1,850	1,400	950	0	950
101111 494UAD	USED AUTO DEALER	1,350	1,195	1,275	0	1,350
101111 494VVD	VIDEO VIEWING DEVICES	1,800	(1,150)	0	0	0
101111 495	SPECIAL EVENTS	300	951	1,154	1,501	500
101111 511	DOG LICENSES	20,000	25,083	25,635	25,433	25,000
101111 513	MISCELLANEOUS LICENSE	2,047	3,566	3,693	2,907	2,500
101111 610	BIRTH & DEATH CERTIFICATES	19,000	26,543	23,956	23,029	25,000
101111 645	SALE OF CODIFIED ORDINANCES	0	0	0	10	10
101111 697	COPY MACHINE FEES	50	30	6	65	75
TOTAL CITY CLERK		117,887	131,171	134,392	115,313	128,290
ELECTIONS						
101192 611	CLERKS FEE	1,000	17,184	791	8,777	600
TOTAL ELECTION		1,000	17,184	791	8,777	600

**GENERAL FUND BUDGET
REVENUE DETAIL**

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
ASSESSORS						
101202 443	LATE FEES PROPERTY TRANSFERS	7,500	6,335	10,207	5,365	5,000
TOTAL ASSESSORS		7,500	6,335	10,207	5,365	5,000
BUILDINGS & GROUNDS						
101263 692GR	GENERAL REIMBURSEMENT	7,500	133	540	0	0
TOTAL BLDS & GROUNDS		7,500	133	540	0	0
POLICE						
101305 570	LIQUOR LICENSES	24,000	22,074	22,739	22,663	24,000
101305 602	DOG POUND FEES	25	0	10,650	0	9,000
101305 605	FALSE ALARM FEES	9,000	9,400	0	75	0
101305 615	SUBPOENA FEES	0	10	0	105	100
101305 649	SALE OF USED EQUIPMENT	1,000	0	0	0	0
101305 670	MISCELLANEOUS	22,000	3,115	5,228	3,431	1,700
101305 670R	REPORT FEES	0	20,014	13,662	13,258	12,000
101305 670W	WAGE REIMBURSEMENT SCHOOL	26,000	(1,381)	3,243	3,530	2,800
101305 692CP	COMMUNITY POLICING GRANT	0	1,947	3,270	0	2,000
101305 692GR	GENERAL REIMBURSEMENT	1,520	3,444	3,758	6,167	2,500
101305 693	EMERGENCY RESPONSE FEES	0	6,720	4,450	4,290	5,500
TOTAL POLICE		83,545	65,343	67,000	53,519	59,600
FIRE						
101340 465	FIRE SUPPRESSION	1,200	1,180	905	480	750
101340 627	COPY OF REPORTS	750	493	207	278	300
101340 645CO	CERTIFICATE OF OCCUPANCY	2,000	2,454	2,011	1,139	2,000
101340 646	FIRE INSPECTION FEE-RENTAL	2,500	540	1,892	1,560	1,700
101340 670	MISCELLANEOUS	200	400	200	0	200
101340 692CP	CONSTRUCTION PLAN	1,500	329	387	326	500
101340 692GR	GENERAL REIMBURSEMENT	0	0	392	0	0
TOTAL FIRE		8,150	5,396	5,994	3,783	5,450
BUILDING						
101380 473	REGISTRATION FEES	12,000	14,940	13,695	14,970	14,000
101380 504	BLDG PERMITS	165,000	124,828	131,704	162,472	130,000
101380 504NSP	NSP INSPECTIONS	0	0	7,020	0	5,000
101380 504R	BLDG PERMITS RENTALS	110,000	83,675	131,440	113,660	87,500
101380 505	ELECTRICAL PERMITS	31,500	24,376	22,876	26,867	27,500

GENERAL FUND BUDGET REVENUE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101380 506	HEATING PERMITS	34,300	26,890	28,400	38,030	28,500
101380 507	PLUMBING PERMITS	22,000	25,030	20,130	25,825	22,000
101380 509	SPECIAL INSPECTION FEE	60,000	94,157	82,938	75,838	75,000
101380 510	RENEWAL FEES	20,000	26,135	20,930	11,400	22,500
101380 608	ZONING BOARD OF APPEALS	2,500	450	2,050	1,025	1,500
101380 645CO	CERTIFICATE OF OCCUPANCY	9,000	10,236	8,119	49,875	9,000
101380 645M	PRINTED MATERIALS	250	2	5	123	150
101380 69212	SITE PLAN REVIEWS	3,000	1,288	1,200	672	1,500
101380 692CP	CONSTRUCTION PLAN REVIEW	9,500	2,942	3,716	4,261	4,500
101380 697	COPY MACHINE FEES	800	429	262	1,080	500
TOTAL BUILDING		479,850	435,377	474,485	526,098	429,150
DEPARTMENT OF PUBLIC SERVICES						
101445 466	STORAGE & TOWING FEES	12,000	12,000	12,000	12,000	12,000
101445 512	SIDEWALK & CURB CUTS	40,000	7,198	56,441	35	20,000
101445 641	CUTTING WEEDS-CLEANING DEBRIS	80,000	185,663	133,312	147,706	135,000
101445 643	SNOW REMOVAL	3,000	3,241	1,419	4,413	2,500
101445 692GR	GENERAL REIMBURSEMENT		150	0	0	0
TOTAL DPS		135,000	208,253	203,172	164,154	169,500
PARKS & FORESTRY						
101704 692GR	GENERAL REIMBURSEMENT	13,750	1,700	1,745	0	0
TOTAL PARKS & FORESTRY		13,750	1,700	1,745	0	0
PARKS & REC						
101708 555	T.S.A. GRANT	13,750	7,995	3,906	0	0
101708 651	ENTRY FEES	12,000	11,496	8,458	5,429	7,500
101708 651I	INSTRUCTION PROGRAM FEES	96,000	74,568	78,734	85,926	75,000
101708 651SS	SALE OF SUPPLIES	200	0	97	0	0
101708 677	BUILDING RENTAL	23,000	23,545	25,813	27,628	23,000
101708 678	SR CITIZEN BLDG RENTAL	12,000	9,397	13,863	5,539	12,000
101708 679	BUS TAXI FARES	24,000	20,012	18,885	19,911	20,000
101708 680	PARTYLINE AD INCOME	750	540	168	0	0
101708 683	SENIOR ACTIVITY REIMB.	500	(31)	0	0	0
101708 691T	TRIP REIMBURSEMENT	5,000	4,108	230	423	200
TOTAL RECREATION		187,200	151,630	150,154	144,856	137,700

**GENERAL FUND BUDGET
REVENUE DETAIL**

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
COMMUNITY CENTER						
101720 651A	POOL & RINK ADMISSIONS	55,000	30,569	0	0	0
101720 651AR	ARENA RENTALS	5,000	0	0	0	0
101720 651C	CONCESSION SALES	36,000	14,786	0	0	0
101720 651F	FIGURE SKATING	3,200	1,262	0	0	0
101720 651H	LINCOLN PARK HOCKEY ASSOC	73,800	0	0	0	0
101720 651L	LOCKER FEES	1,000	383	0	0	0
101720 651LS	LEARN TO SKATE OR SWIM	49,000	5,350	0	0	0
101720 651R	ICE RENTALS	197,000	97,907	0	0	0
101720 651S	SEASON PASSES	1,800	400	0	0	0
101720 651ST	SWIM TEAM	10,000	0	0	0	0
101720 651V	VIDEO RECEIPTS	1,300	522	0	0	0
101720 670	MISCELLANEOUS		3,081	0	0	0
101720 677	BLDG RENTAL	1,300	660	0	0	0
TOTAL COMM CTR		434,400	154,919	0	0	0
LIBRARY						
101735 691	CONTRIBUTIONS FROM OTHER FND	75,000	0	0	450	450
101735 697	COPY MACHINE FEES	3,750	5,153	3,632	3,804	4,000
TOTAL LIBRARY		78,750	5,153	3,632	4,254	4,450
DISTRICT COURT						
101760 555J	STATE GRANT JUDGES SALARY	90,998	91,723	91,893	91,000	91,000
101760 666	ORDINANCE-PARKING FINES	1,450,000	1,422,937	1,351,254	2,158,856	1,791,408
TOTAL DISTRICT COURT		1,540,998	1,514,660	1,443,147	2,249,856	1,882,408
COMM PLANNING & DEVELOP						
101857 678DDA	ADMIN- DDA	0	0	0	10,000	10,000
101857 678EDC	ADMIN- EDC	0	0	0	2,000	2,000
TOTAL COMM PLANNING & DEVELOP		0	0	0	12,000	12,000
GENERAL GOVERNMENT						
101923 402	TAX BILLING	11,922,037	13,762,026	14,952,188	12,298,673	12,190,684
101923 402R	TAX RECOVERED PREV. YEAR	15,000	1,174,059	34,027	2,249,217	750,000
101923 412	ADMINISTRATION FEE	371,128	399,321	429,061	359,718	339,342
101923 412R	ADMIN FEE RECOVERED PREV YEAR	0	33,985	1,066	67,958	29,000
101923 444	PAYMENT IN LIEU OF TAXES	51,000	70,582	66,224	81,565	68,000
101923 444V	VICTORIA SQ-PYMNT IN LIEU TAX	19,500	21,745	20,888	19,229	21,000

**GENERAL FUND BUDGET
REVENUE DETAIL**

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101923 446	INTEREST ON DELINQUENT TAX	115,000	305,747	85,505	457,295	250,000
101923 449	TRAILER FEES	4,305	3,633	3,468	3,414	3,511
101923 568	RIGHT OF WAY FEES PA 48	0	118,155	37,960	0	55,000
101923 568C	SALES TAX CONSTITUTIONAL	2,768,671	2,621,644	2,541,332	2,541,966	2,383,754
101923 568S	SALES TAX STATUTORY	2,450,644	2,377,738	1,905,118	1,825,482	1,177,944
101923 615	SUBPOENA FEES	50	27	54	172	150
101923 670	MISCELLANEOUS	5,000	52,994	41,967	61,775	5,000
101923 670M	MARRIAGE FEES	250	400	700	250	400
101923 671	INSURANCE DIVIDEND	358,255	365,162	314,804	441,674	275,000
101923 671P	PRESCRIPTION RIDER - REBATE	18,007	62,754	132,214	132,007	75,000
101923 672	INVESTMENT INCOME	190,000	27,478	4,902	1,997	5,000
101923 676C	CITY CABLE TV FRAN. FEES	350,000	439,048	467,810	487,655	425,000
101923 677R	CELLULAR TOWER RENT	30,000	27,656	12,132	28,973	22,000
101923 678202	ADMIN CHARGEBACK - MAJOR	27,145	27,145	27,145	27,145	27,145
101923 678203	ADMIN CHARGEBACK - LOCAL	40,717	40,717	40,717	40,717	41,223
101923 678592	W & S ADMIN CHARGEBACK	315,031	315,031	315,031	337,757	437,758
101923 682	RIGHT OF WAY FEES	1,000	188	688	0	250
101923 691	TRANSFERS IN	0	0	22,208	35,000	94,000
101923 691O	CONTRIBUTION FROM OTHER FUND	0	0	0	52,582	0
101923 692CR	REIMBURSE RETIREES CLAIMSPRO	0	0	0	0	0
101923 692GR	GENERAL REIMBURSEMENT	23,686	25,221	807	177,699	165,000
101923 692R	REIMBURSE - RETIREE HEALTH INS	1,399,568	0	0	0	0
101923 693	EMERGENCY RESPONSE FEES	1,000	(250)	0	0	0
101923 697	COPY MACHINE FEES	15,000	4,519	5,483	4,051	6,500
101923 697C	CHECK CASHING FEE	0	5	64	24	50
101923 698	LAND SALES REVENUE	22,000	0	100	2,500	2,500
TOTAL GENERAL GOVERNMENT		20,513,994	22,276,729	21,463,663	21,736,495	18,850,211
GRAND TOTAL GENERAL FUND REVENUES		23,602,024	24,973,850	23,958,382	25,024,470	21,684,359

**GENERAL FUND
EXPENDITURE DETAIL**

ACCOUNT DESCRIPTION			2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
<u>MAYOR & COUNCIL</u>							
101101	703C	SALARY MAYOR & COUNCIL	63,150	63,000	63,094	63,000	63,000
101101	715	SOCIAL SECURITY	0	0	0	3,708	4,820
101101	715ME	SOCIAL SECURITY ME	4,831	4,820	4,827	1,112	0
101101	727	OFFICE SUPPLIES	494	175	614	115	1,000
101101	860	GENERAL EXPENSE, TRAVEL	0	0	237	0	250
101101	901	ADVERTISING	0	0	0	0	400
101101	903	PUBLISH PROCEEDINGS/REC FEE	7,732	6,466	3,496	3,206	5,000
101101	917	WORKERS COMPENSATION	88	88	97	76	92
101101	956	MISCELLANEOUS	568	148	436	120	400
101101	958	MEMBERSHIPS & DUES	225	225	225	225	500
101101	960	TRAINING-SCHOOL	310	0	20	0	300
TOTAL MAYOR & COUNCIL			77,397	74,922	73,046	71,562	75,762
CLERKS							
101111	703	SALARY OF ELECTED OFFICIAL	52,000	52,000	52,000	52,000	52,000
101111	706	SALARIES & WAGES	84,542	84,577	84,472	84,464	84,558
101111	709	OVERTIME	729	511	609	636	0
101111	713	DENTAL M.E.	2,892	3,075	2,911	3,321	3,488
101111	715	SOCIAL SECURITY	0	0	0	8,425	11,339
101111	715ME	SOCIAL SECURITY ME	11,193	11,021	11,020	2,814	0
101111	718	SICK LEAVE PAY	2,957	3,294	3,294	4,266	3,090
101111	719	HOSPITALIZATION ME	4,560	13,063	14,245	5,712	4,800
101111	719C	PRESCRIPTION RDR-CLAIMS PRO	0	518	5,273	540	1,500
101111	719D	LONG TERM DISABILITY	548	536	455	507	474
101111	719G	VISION INSURANCE	423	548	545	537	686
101111	720	LIFE INSURANCE M.E.	774	765	635	637	679
101111	721	LONGEVITY	1,074	1,074	1,074	950	950
101111	723	VACATION PAY	0	0	0	0	3,311
101111	727	OFFICE SUPPLIES	5,029	3,426	4,238	2,351	4,500
101111	779CM	CLOTHING MAINTENANCE	450	450	450	0	0
101111	860	GENERAL EXPENSE, TRAVEL	0	0	0	0	700
101111	90001	ORDINANCE AMENDMENTS	3,605	4,163	1,730	2,291	5,000
101111	901	ADVERTISING	336	305	244	478	1,000
101111	903	PUBLISH PROCEEDINGS/REC FEE	15	199	0	73	100
101111	917	WORKERS COMPENSATION	357	358	394	309	378
101111	934	MAINTENANCE CONTRACTS	1,647	1,028	822	59	2,000
101111	946	LEASE EXPENSE	0	0	0	2,598	0
101111	948	COMPUTER RENTAL	5,683	5,669	5,433	5,405	2,405
101111	958	MEMBERSHIPS & DUES	575	525	540	380	540
101111	960	TRAINING-SCHOOL	0	0	0	0	1,250
TOTAL CITY CLERKS			179,390	187,103	190,384	178,753	184,748

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT DESCRIPTION			2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
CITY MANAGER							
101172	706	SALARIES & WAGES	234,682	233,564	228,549	183,377	182,847
101172	707	PART-TIME TEMPORARY HELP	11,458	13,518	392	0	0
101172	709	OVERTIME	0	0	0	786	0
101172	713	DENTAL M.E.	2,787	3,014	2,730	1,975	2,034
101172	715	SOCIAL SECURITY	0	0	0	10,814	14,344
101172	715ME	SOCIAL SECURITY ME	18,885	19,265	18,191	3,509	0
101172	718	SICK LEAVE PAY	950	550	3,813	2,239	3,707
101172	719	HOSPITALIZATION M.E.	33,439	30,888	23,698	22,996	23,755
101172	719C	PRESCRIPTION RDR-CLAIMS PRO	0	0	4,205	1,470	1,500
101172	719D	LONG TERM DISABILITY	870	870	707	498	450
101172	719G	VISION INSURANCE	681	902	860	586	667
101172	720	LIFE INSURANCE M.E.	610	610	485	309	371
101172	721	LONGEVITY	948	1,360	1,303	831	831
101172	723	VACATION PAY	0	0	0	0	2,500
101172	727	OFFICE SUPPLIES	3,663	(42)	289	1,616	5,000
101172	779CM	CLOTHING MAINTENANCE	675	675	619	0	0
101172	855	CELLULAR/PAGING SERVICES	373	321	382	668	400
101172	860	GENERAL EXPENSE, TRAVEL	0	39	45	207	50
101172	870	MILEAGE	15	212	0	522	250
101172	901	ADVERTISING	1,692	1,880	2,018	0	4,000
101172	908	TESTS	1,425	0	324	0	1,500
101172	917	WORKERS COMPENSATION	797	797	877	686	601
101172	934	MAINTENANCE CONTRACTS	34	38	0	0	0
101172	946	LEASE EXPENSE	3,249	3,225	3,054	3,323	2,778
101172	948	COMPUTER RENTAL	8,977	8,948	8,587	8,532	5,532
101172	957	PUBLICATIONS	508	200	0	388	500
101172	958	MEMBERSHIPS & DUES	3,972	3,996	3,931	1,547	3,553
101172	960	TRAINING-SCHOOL	300	125	150	859	500
TOTAL CITY MANAGERS			330,988	324,954	305,209	247,738	257,670
ELECTIONS							
101192	706C	EXTRA HELP CLERICAL	79	0	857	0	150
101192	706M	MAINTENANCE MAN	1,880	1,919	1,980	2,184	2,000
101192	709	OVERTIME	5,625	3,545	1,370	5,911	0
101192	709M	OVERTIME MAINT MEN	1,981	2,183	0	0	0
101192	713	DENTAL M.E.	20	130	121	154	100
101192	715	SOCIAL SECURITY	0	0	0	365	394
101192	715ME	SOCIAL SECURITY ME	761	585	282	254	0
101192	719	HOSPITALIZATION M.E.	2	1,062	1,127	1,094	1,110
101192	719D	LONG TERM DISABILITY	6	36	29	36	45
101192	719G	VISION INSURANCE	5	42	35	45	45
101192	720	LIFE INSURANCE M.E.	4	27	22	25	50
101192	725	SALARY-ELEC BOARD&RECOUNT	24,774	23,874	13,087	19,905	19,905

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101192 727	OFFICE SUPPLIES	20,942	6,565	12,903	15,376	11,000
101192 730	POSTAGE CHARGE	0	0	0	11,779	0
101192 778	EQUIPMENT MAINTENANCE	169	6,987	1,165	0	6,500
101192 860	GENERAL EXPENSE TRAVEL	173	146	84	89	150
101192 901	ADVERTISING	2,852	1,007	1,037	1,388	2,000
101192 917	WORKERS COMPENSATION	159	160	176	138	101
101192 943	EQUIPMENT RENTAL	0	0	0	0	0
TOTAL ELECTION		59,431	48,269	34,275	58,743	43,550
ASSESSORS						
101202 706	SALARIES & WAGES	72,126	72,125	72,125	77,182	72,126
101202 707	PART TIME	0	0	960	0	0
101202 709	OVERTIME	1,650	1,029	872	747	0
101202 713	DENTAL M.E.	971	1,048	993	1,223	1,163
101202 715	SOCIAL SECURITY	0	0	0	4,725	5,573
101202 715ME	SOCIAL SECURITY ME	5,676	5,659	5,721	1,273	0
101202 718	SICK LEAVE PAY	200	0	0	0	0
101202 719	HOSPITALIZATION ME	13,321	10,837	12,245	12,674	10,859
101202 719C	PRESCRIPTION RDR-CLAIMS PRO	2,591	609	3,328	630	750
101202 719D	LONG TERM DISABILITY	252	252	213	256	214
101202 719G	VISION INSURANCE	285	295	251	291	305
101202 720	LIFE INSURANCE M.E.	212	212	176	132	185
101202 721	LONGEVITY	0	600	600	475	475
101202 727	OFFICE SUPPLIES	2,810	2,326	2,228	2,841	4,000
101202 757	OPERATIONAL SUPPLIES	6,363	5,995	0	0	1,000
101202 779CM	CLOTHING MAINTENANCE	225	225	225	0	0
101202 800	CONTRACTUAL PART-TIME	6,882	6,293	6,991	6,420	6,500
101202 860	GENERAL EXPENSE, TRAVEL	0	51	0	150	150
101202 901	ADVERTISING	259	275	183	183	500
101202 917	WORKERS COMPENSATION	702	702	772	604	619
101202 934	OFFICE EQUIP MAINTENANCE	2,310	2,380	2,450	2,450	2,500
101202 948	COMPUTER RENTAL	3,663	3,651	3,504	3,482	1,382
101202 956	MISCELLANEOUS	4,105	0	0	0	0
101202 958	MEMBERSHIPS & DUES	355	355	340	355	600
101202 960	TRAINING-SCHOOL	190	1,092	0	355	750
101202 960C	CERTIFICATIONS & LICENSING	200	263	200	200	300
TOTAL ASSESSORS		125,350	116,273	114,377	116,648	109,951
CITY ATTORNEY						
101203 727	OFFICE SUPPLIES	220	154	48	20	200
101203 817L	LABOR NEGOTIATIONS	74,831	128,855	169,033	113,184	50,000
101203 819	GRIEVANCE ARBITRATION	720	2,546	14,912	8,752	5,500
101203 826	MISCELLANEOUS LEGAL FEES	5	734	0	4,718	500

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT DESCRIPTION			2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101203	826C	CRIMINAL PROSECUTION CHRGS	37,343	65,943	67,438	71,533	50,000
101203	826D	PER DIEM & WARRANTS	0	195	0	0	2,500
101203	826L	GENERAL LEGAL SERVICES	147,988	79,935	79,635	85,455	60,000
TOTAL CITY ATTORNEY			261,107	278,361	331,066	283,662	168,700
FINANCE							
101230	706	SALARIES & WAGES	179,485	179,402	173,251	174,019	179,565
101230	709	OVERTIME	798	909	5,344	2,688	0
101230	713	DENTAL M.E.	3,884	4,193	3,806	4,230	4,650
101230	715	SOCIAL SECURITY	0	0	0	11,807	15,400
101230	715ME	SOCIAL SECURITY ME	14,750	14,961	14,966	3,306	0
101230	718	SICK LEAVE PAY	4,045	7,070	5,920	7,285	5,983
101230	719	HOSPITALIZATION M.E.	25,273	32,410	38,115	40,314	45,248
101230	719C	PRESCRIPTION RDR-CLAIMS PRO	510	178	1,536	193	1,250
101230	719D	LONG TERM DISABILITY	1,167	1,167	964	1,044	1,006
101230	719G	VISION INSURANCE	797	1,055	972	1,054	1,270
101230	719VB	ICMA - RETIREES HEALTH SAV	0	0	0	0	0
101230	720	LIFE INSURANCE M.E.	991	991	794	779	864
101230	721	LONGEVITY	1,349	994	2,424	2,175	2,175
101230	723	VACATION PAY	4,214	4,270	5,765	9,136	8,555
101230	724	DEPT HEADS INLIEU OF OT	2,254	2,254	2,254	2,255	2,255
101230	727	OFFICE SUPPLIES	3,829	4,500	4,066	3,333	4,500
101230	779CM	CLOTHING MAINTENANCE	675	675	675	0	0
101230	860	GENERAL EXPENSE, TRAVEL	216	85	231	132	250
101230	917	WORKERS COMPENSATION	966	966	1,063	832	953
101230	948	COMPUTER RENTAL	9,268	9,234	8,870	8,804	5,504
101230	957	PUBLICATIONS	812	1,808	1,734	2,018	1,678
101230	958	MEMBERSHIPS & DUES	520	440	455	455	455
101230	960	EDUCATION, TRAINING & WORKSH	2,276	3,596	4,448	2,371	4,500
TOTAL FINANCE DEPT			258,079	271,160	277,653	278,230	286,061
TREASURERS							
101253	703	SALARY OF ELECTED OFFICIAL	9,000	9,000	9,000	9,000	9,000
101253	706	SALARIES & WAGES	121,603	122,163	85,504	111,977	84,038
101253	707	PART-TIME TEMPORARY HELP	0	0	1,238	0	0
101253	709	OVERTIME	5,526	7,483	4,807	4,587	0
101253	713	DENTAL M.E.	2,913	3,145	2,099	3,115	2,325
101253	715	SOCIAL SECURITY	0	0	0	7,776	7,660
101253	715ME	SOCIAL SECURITY ME	11,100	11,472	8,179	2,306	0
101253	718	SICK LEAVE PAY	3,869	4,671	3,294	3,069	2,112
101253	719	HOSPITALIZATION ME	20,241	20,957	24,165	29,054	21,719
101253	719C	PRESCRIPTION RDR-CLAIMS PRO	7,970	1,893	8,028	686	1,500
101253	719D	LONG TERM DISABILITY	806	806	494	701	471
101253	719G	VISION INSURANCE	608	819	598	760	610
101253	720	LIFE INSURANCE M.E.	637	637	372	399	371
101253	721	LONGEVITY	1,674	1,674	1,074	950	950

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101253 723	VACATION PAY	0	2,141	1,545	2,207	2,468
101253 727	OFFICE SUPPLIES	6,007	3,306	3,942	3,834	3,500
101253 779CM	CLOTHING MAINTENANCE	675	675	450	0	0
101253 860	GENERAL EXPENSE, TRAVEL	10	6	7	10	300
101253 917	WORKERS COMPENSATION	427	427	235	184	299
101253 934	MAINTENANCE CONTRACTS	2,694	2,916	2,760	679	2,843
101253 948	COMPUTER RENTAL	7,623	7,600	7,292	7,247	4,247
101253 958	MEMBERSHIPS & DUES	80	80	80	80	80
101253 960	TRAINING-SCHOOL	0	0	0	0	200
101253 962C	CASHIER DIFFERENCE	(294)	43	122	57	500
TOTAL TREASURY		203,169	201,913	165,285	188,678	145,193
BUILDINGS & GROUNDS						
101263 706	SALARIES & WAGES	100,310	109,083	86,870	46,362	45,906
101263 707	PART-TIME TEMPORARY HELP	7,152	13,794	1,973	1,968	0
101263 709	OVERTIME	4,989	6,304	870	1,599	0
101263 713	DENTAL M.E.	2,086	2,494	2,033	1,078	1,163
101263 715	SOCIAL SECURITY	0	0	0	3,181	4,177
101263 715ME	SOCIAL SECURITY ME	9,113	10,185	6,943	741	0
101263 718	SICK LEAVE PAY	2,359	2,359	80	240	0
101263 719	HOSPITALIZATION ME	16,816	25,494	21,310	11,634	13,574
101263 719C	PRESCRIPTION RDR-CLAIMS PRO	1,006	1,062	5,810	6,294	6,000
101263 719D	LONG TERM DISABILITY	605	671	489	257	257
101263 719G	VISION INSURANCE	426	659	493	303	381
101263 720	LIFE INSURANCE M.E.	456	508	368	168	186
101263 721	LONGEVITY	1,596	907	454	454	454
101263 757	OPERATIONAL SUPPLIES	26	725	146	0	1,250
101263 777	CUSTODIAL SUPPLIES	8,628	5,351	5,446	8,168	6,000
101263 778	MAINTENANCE OF EQUIPMENT	344	171	176	12	1,000
101263 779	CLOTHING LAUNDRY/SHOES	903	986	666	475	750
101263 780	SAFETY SHOES	82	73	0	0	300
101263 801	JANITORIAL SERVICE	118,536	120,274	120,219	116,296	50,000
101263 818	CONTRACTUAL SERVICES	45,445	0	693	11,675	4,000
101263 828	PHYSICALS	103	192	61	101	200
101263 853	TELEPHONE	95,203	95,567	107,519	103,941	95,000
101263 855	CELLULAR/PAGING SERVICES	388	495	635	902	730
101263 917	WORKERS COMPENSATION	2,806	2,806	3,087	1,052	1,325
101263 918	ALARM SYSTEM	5,195	5,175	5,209	5,195	5,455
101263 921	ELECTRIC	100,988	102,867	99,391	109,782	110,060
101263 923	HEAT	107,251	103,545	99,366	83,070	112,776
101263 927	WATER	4,870	6,186	6,298	10,176	6,132
101263 931	MAINTENANCE OF CITY BLDGS	118,898	83,652	94,401	84,201	105,000
101263 934	MAINTENANCE CONTRACTS	245	39,466	4,913	551	7,500

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101263 943	EQUIPMENT RENTAL	34,318	34,318	28,500	16,625	0
101263 946	LEASE EXPENSE	326,407	187,067	329,053	329,054	209,054
101263 960	EDUCATION, TRAINING & WORKSH	200	300	206	150	300
101263 983	CAPITAL EXPENDITURES	0	105,843	36,210	0	0
101263 993	INTEREST EXPENSE	0	141,986	0	0	0
TOTAL BLDS & GROUNDS		1,117,753	1,210,567	1,069,888	955,705	788,930
MUSEUM						
101272 700H	HISTORICAL MUSEUM	17,000	17,000	17,000	17,000	17,000
TOTAL MUSEUM		17,000	17,000	17,000	17,000	17,000
POLICE						
101305 706	SALARIES & WAGES	2,591,829	2,711,085	2,743,228	2,709,923	2,317,001
101305 706C	EXTRA HELP CLERICAL	317,915	245,011	208,175	0	0
101305 706CG	CROSSING GUARDS WAGES	99,749	99,471	95,524	0	0
101305 706CS	ANIMAL CONTROL OFFICERS	46,079	151,491	120,091	0	0
101305 709	OVERTIME	398,329	258,017	204,010	283,405	200,000
101305 709C	COURT TIME	58,058	61,714	55,606	57,247	65,000
101305 709CP	OVERTIME-COMM POL	11,559	24,951	15,312	17,663	0
101305 709CS	OVERTIME-ANIMAL CONT OFF	1,242	3,215	3,957	0	0
101305 709ME	M.E. OVERTIME	7,326	6,039	0	0	0
101305 709S	SHIFT DIFFERENTIAL	27,344	27,589	26,431	23,300	25,000
101305 709TE	TRAFFIC ENFORCEMENT TEA,	41,152	3,511	0	0	0
101305 713	DENTAL M.E.	8,819	10,307	7,864	1,975	0
101305 713PF	DENTAL - P&F	45,148	51,052	48,645	54,737	46,502
101305 714B	BREATHALIZER CERTIF	10,000	9,600	9,600	9,600	10,400
101305 715	SOCIAL SECURITY	0	0	0	39,409	42,923
101305 715ME	SOCIAL SECURITY ME	39,764	41,215	36,381	0	0
101305 715PF	SOCIAL SECURITY PF	52,274	51,485	50,135	9,457	0
101305 717	HOLIDAY PAY	201,981	214,851	195,706	169,855	178,477
101305 718	SICK LEAVE PAY	15,493	13,078	13,498	11,934	11,340
101305 719	HOSPITALIZATION ME	62,760	92,272	63,897	0	0
101305 719C	PRESCRIPTION RDR-CLAIMS PRO	5,546	2,911	11,248	0	0
101305 719CP	CLAIMS PRO-PRESCRIPT P&F	35,115	11,242	32,121	13,500	18,000
101305 719D	LONG TERM DISABILITY	2,442	2,166	1,814	0	0
101305 719DP	LONG TERM DIS-P&F	0	0	0	13,272	19,281
101305 719G	VISION INSURANCE	1,548	2,487	1,895	0	0
101305 719GP	VISION INSURANCE-P&F	8,780	12,217	12,681	13,813	13,161
101305 719PF	HOSPITALIZATION P&F	472,085	458,738	516,721	509,546	438,647
101305 719VB	ICMA-RETIREE HEALTH SAVINGS	0	0	0	0	0
101305 720	LIFE INSURANCE M.E.	2,071	2,405	1,847	0	0
101305 720PF	LIFE INSURANCE - P & F	15,910	17,142	14,406	14,259	12,346
101305 721	LONGEVITY	3,931	3,024	3,024	0	0
101305 721CS	LONGEVITY - ANIMAL CONTROL	528	982	982	0	0
101305 721PF	LONGEVITY-P&F	23,214	20,075	22,612	23,488	19,789

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101305 723	VACATION PAY	6,325	7,102	6,106	0	0
101305 723PF	VACATION PAY P&F	250,350	204,419	188,882	181,638	150,000
101305 724	DEPT HEADS INLIEU OF OT	1,852	1,852	1,852	0	0
101305 727	OFFICE SUPPLIES	16,415	15,032	12,388	13,508	16,000
101305 732	TERMINATION BENEFITS	155,395	16,369	12,215	9,597	0
101305 739	GUN ALLOWANCE	47,681	50,107	49,607	49,607	43,050
101305 740	BADGES	258	236	0	88	500
101305 741	PISTOL RANGE EXPENSE	4,231	2,460	4,243	3,263	3,500
101305 746	DOG POUND EXPENSE	353	0	0	0	0
101305 757	OPERATIONAL SUPPLIES	7,588	100,828	11,036	11,503	14,000
101305 761	MEALS FOR PRISONERS	12,650	12,891	10,442	11,500	15,000
101305 768	UNIFORM MAINT. ALLOW	45,068	41,681	39,200	38,400	32,000
101305 768CG	CROSSING GUARD UNIFORMS	2,454	7,054	1,335	0	0
101305 768E	ENVIRONMENTAL OFF. UNFRMS	2,836	4,784	3,397	0	0
101305 776	DETENTION OFFICERS	132,093	132,074	135,008	129,778	135,000
101305 779CM	CLOTHING MAINTENANCE	1,325	1,325	1,500	0	0
101305 779P	LAUNDRY PRISONERS	8,494	8,449	8,449	8,463	15,000
101305 779R	RESERVE OFFICER EXPENSE	1,970	550	0	0	1,800
101305 779VA	VEHICLE ALLOWANCE	4,000	4,000	4,000	0	4,000
101305 801	JANITORIAL SERVICE	0	0	0	6,430	
101305 807	ACTUARIAL FEE	0	550	4,500	0	2,500
101305 818	CONTRACTUAL SERVICES	28,093	28,840	29,700	29,700	0
101305 818CD	CENTRAL DISPATCH IGA	0	0	0	66,624	65,000
101305 828	PHYSICALS	7,226	8,378	1,357	0	0
101305 831	DEPT SERVICES	0	178	0	0	0
101305 841	CRIME PATROL WATCH	3,416	4,749	7,095	5,846	5,500
101305 851	RADIO MAINTENANCE	1,325	2,117	172	2,460	6,000
101305 854	LEIN	7,615	1,200	6,612	6,230	14,000
101305 855	CELLULAR/PAGING SERVICES	0	0	0	10,806	9,049
101305 860	GENERAL EXPENSE, TRAVEL	1,671	983	1,024	745	900
101305 867	DETECTIVE EXPENSE	1,675	1,800	1,800	1,800	1,800
101305 917	WORKERS COMPENSATION	63,583	63,147	74,460	58,259	63,850
101305 931P	PISTOL RANGE EX PENSE	0	10	0	33	500
101305 933	MAINTENANCE OF EQUIPMENT	2,854	5,264	2,854	3,733	5,000
101305 934	MAINTENANCE CONTRACTS	14,485	12,301	14,960	11,750	16,900
101305 934C	MAINTENANCE COMPUTER	39,571	40,340	64,994	44,234	45,000
101305 939	MOTOR EQUIP-MAINTENANCE	75	0	0	0	400
101305 943	EQUIPMENT RENTAL	250,000	250,000	250,000	145,833	0
101305 948	COMPUTER RENTAL	84,765	84,389	81,186	80,466	77,466
101305 958	MEMBERSHIPS & DUES	333	385	125	100	200
101305 956	MISCELLANEOUS	15,134	200	220	465	900
101305 960	TRAINING-SCHOOL	0	24,182	22,449	12,665	15,000
101305 983	CAPITAL EXPENDITURES	0	2,692	0	0	0
TOTAL POLICE DEPARTMENT		5,831,149	5,752,261	5,570,579	4,921,907	4,177,682

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
POLICE & FIRE CLERICAL						
101310	706 SALARIES & WAGES	0	0	0	168,470	206,598
101310	706CG CROSSING GUARD WAGES	0	0	0	102,953	108,574
101310	706CS ANIMAL CONTROL OFFICERS	0	0	0	125,673	127,594
101310	706ME CLERICAL - FIRE	0	0	0	38,125	0
101310	709 OVERTIME	0	0	0	236	0
101310	709CS OVERTIME - ANIMAL CONTR OFF	0	0	0	4,016	1,000
101310	713 DENTAL M. E.	0	0	0	7,054	9,300
101310	715 SOCIAL SECURITY	0	0	0	38,788	36,382
101310	718 SICK LEAVE PAY	0	0	0	2,137	6,915
101310	719 HOSPITALIZATION M.E.	0	0	0	62,807	65,747
101310	719D LONG TERM DISABILITY	0	0	0	2,036	1,871
101310	719G VISION INSURANCE	0	0	0	2,086	2,388
101310	720 LIFE INSURANCE M.E.	0	0	0	1,862	2,078
101310	721 LONGEVITY	0	0	0	4,038	4,234
101310	723 VACATION PAY	0	0	0	8,861	9,661
101310	724 DEPT HEADS IN LIEU OF OT	0	0	0	1,852	1,852
101310	768CG CROSSING GUARD UNIFORMS	0	0	0	1,909	6,680
101310	768E ENVIRONMENTAL OFF. UNIFORMS	0	0	0	2,207	0
101310	779CM CLOTHING MAINTENANCE	0	0	0	400	0
101310	955 CROSSING GUARD EXPENSES	0	0	0	4,000	5,262
TOTAL POLICE/FIRE CLERICAL		0	0	0	579,510	596,136
FIRE						
101340	706 SALARIES & WAGES	1,792,892	1,827,203	1,857,503	1,764,920	1,504,411
101340	706ME CLERICAL	38,125	38,125	38,125	0	0
101340	708 SPECIAL DUTY ALLOWANCE	80,472	82,500	82,500	81,500	77,500
101340	709 OVERTIME	519,875	423,565	513,175	575,071	225,000
101340	709ME M.E. OVERTIME	2,059	2,007	0	0	0
101340	713 DENTAL M.E.	971	1,129	993	0	0
101340	713PF DENTAL - P&F	28,157	32,468	30,776	33,765	29,064
101340	715 SOCIAL SECURITY	0	0	0	28,364	29,186
101340	715ME SOCIAL SECURITY ME	3,181	3,177	3,083	0	0
101340	715PF SOCIAL SECURITY PF	33,428	33,162	34,979	8,069	0
101340	717 HOLIDAY PAY	142,299	94,844	119,495	95,153	69,434
101340	717L IN LIEU OF HOLIDAY PAY	21,026	70,456	48,064	70,685	60,176
101340	718 SICK LEAVE PAY	3,373	3,555	4,177	4,317	7,500
101340	719 HOSPITALIZATION ME	9,972	11,288	12,755	0	0
101340	719C PRESCRIPTION RDR-CLAIMS PRO	336	0	281	19	0
101340	719CP CLAIMS PRO-PRESCRIPT P&F	31,424	5,209	27,006	8,824	17,000
101340	719D LONG TERM DISABILITY	252	252	213	0	0
101340	719DP LONG TERM DIS-P&F	1,328	2,125	0	3,370	0
101340	719G VISION INSURANCE	237	314	313	0	0
101340	719GP VISION INSURANCE-P&F	6,099	8,513	8,503	9,013	8,283

**GENERAL FUND
EXPENDITURE DETAIL**

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101340 719PF	HOSPITALIZATION P&F	283,096	318,251	352,740	354,916	295,987
101340 720	LIFE INSURANCE M.E.	212	212	176	0	0
101340 720PF	PF LIFE INS	10,532	11,328	9,114	8,796	7,716
101340 721	LONGEVITY	600	600	600	0	0
101340 721PF	LONGEVITY-P&F	19,833	17,973	18,480	18,899	14,253
101340 723PF	VACATION PAY P&F	90,005	80,684	99,587	138,542	100,000
101340 727	OFFICE SUPPLIES	4,178	3,345	2,989	4,235	3,500
101340 732	TERMINATION BENEFITS	27,927	0	0	81,695	0
101340 757	OPERATIONAL SUPPLIES	23,492	29,019	27,056	49,113	28,000
101340 768	UNIFORM MAINT. ALLOW	22,400	24,800	22,400	24,000	20,000
101340 777	CUSTODIAL SUPPLIES	2,215	2,856	3,314	2,878	2,200
101340 778	EQUIPMENT MAINTENANCE	0	0	1,831	4,625	2,000
101340 779	CLOTHING LAUNDRY/SHOES	630	889	783	0	600
101340 779CM	CLOTHING MAINTENANCE	225	225	225	0	0
101340 807	ACTUARIAL FEE	0	0	4,500	0	2,500
101340 818	CONTRACTUAL SERVICES	11,051	7,353	10,567	9,723	8,000
101340 818CD	CENTRAL DISPATCH IGA	0	0	0	67,264	65,000
101340 828	PHYSICALS	9,190	4,997	6,674	7,976	5,500
101340 851	RADIO MAINTENANCE	6,155	1,288	1,284	3,064	3,000
101340 855	CELLULAR/PAGING SERVICES	1,436	1,434	1,138	1,566	1,500
101340 869	FOOD ALLOWANCE	48,993	52,842	51,445	50,306	45,132
101340 917	WORKERS COMPENSATION	58,839	58,403	69,723	54,552	69,040
101340 931	MAINTENANCE OF BUILDING	1,014	446	834	3,080	1,000
101340 933	MAINTENANCE OF EQUIPMENT	4,412	3,737	6,796	16,027	4,500
101340 943	EQUIPMENT RENTAL	100,000	100,000	100,000	58,333	0
101340 948	COMPUTER RENTAL	36,105	35,917	34,608	34,247	31,247
101340 958	MEMBERSHIPS & DUES	1,332	1,473	1,056	525	1,200
101340 960	TRAINING-SCHOOL	9,631	5,473	6,856	11,559	7,000
101340 960C	CERTIFICATIONS & LICENSING	525	425	650	375	600
TOTAL FIRE DEPARTMENT		3,489,534	3,403,862	3,617,367	3,689,366	2,747,029
BUILDING DEPT						
101380 706	SALARIES & WAGES	298,036	298,041	218,910	219,871	222,062
101380 707	PART-TIME TEMPORARY HELP	690	0	0	1,170	0
101380 709	OVERTIME	464	299	448	523	0
101380 713	DENTAL M.E.	6,311	7,351	4,724	5,607	5,813
101380 715	SOCIAL SECURITY	0	0	0	13,758	18,423
101380 715ME	SOCIAL SECURITY ME	24,596	24,365	17,866	4,347	0
101380 718	SICK LEAVE PAY	4,660	5,217	1,175	4,446	4,500
101380 719	HOSPITALIZATION M.E.	40,651	47,852	25,747	38,418	39,613
101380 719C	PRESCRIPTION RDR-CLAIMS PRO	1,965	501	2,390	96	2,000
101380 719D	LONG TERM DISABILITY	1,504	1,960	1,183	1,369	1,244
101380 719G	VISION INSURANCE	1,523	1,863	1,192	1,364	1,601
101380 720	LIFE INSURANCE	1,451	1,740	950	994	1,050

**GENERAL FUND
EXPENDITURE DETAIL**

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101380 721	LONGEVITY	2,568	3,150	2,550	2,650	1,900
101380 723	VACATION PAY	198	10,244	1,180	607	1,500
101380 724	DEPT HEADS INLIEU OF OT	0	2,804	2,804	2,804	2,804
101380 727	OFFICE SUPPLIES	6,909	4,979	4,465	4,595	4,500
101380 779CM	CLOTHING MAINTENANCE	1,350	1,350	900	0	0
101380 818	CONTRACTUAL SERVICES	6,525	1,170	732	6,840	6,840
101380 818L	ANNUAL SOFTWARE LICENSE	1,480	1,525	1,525	0	1,530
101380 818P	PROGRAMMING	0	0	0	0	250
101380 822	CONTRACTUAL INSPECT FEES	70,830	58,806	53,674	57,478	62,000
101380 822C	COMPLAINT INSPECTIONS	98	98	377	131	450
101380 855	CELLULAR/PAGING SERVICES	1,733	1,700	1,283	1,285	1,385
101380 860	GENERAL EXPENSE TRAVEL	66	0	20	0	0
101380 902	ZONING BOARD OF APPEALS	1,937	754	775	458	1,000
101380 917	WORKERS COMPENSATION	2,242	2,243	2,191	1,741	1,592
101380 934	MAINTENANCE CONTRACTS	0	0	0	0	200
101380 943	EQUIPMENT RENTAL	37,908	37,908	27,100	15,808	0
101380 948	COMPUTER RENTAL	12,044	11,993	11,534	11,435	8,435
101380 957	PUBLICATIONS	0	0	0	987	1,000
101380 958	MEMBERSHIPS & DUES	255	235	75	190	275
101380 960	TRAINING-SCHOOL	360	135	224	0	0
101380 960C	CERTIFICATIONS & LICENSING	40	0	530	366	530
101380 962D	DEMOLITION EXPENSES	0	0	0	10,000	50,000
TOTAL BUILDING		528,395	528,283	386,524	409,338	442,497
EMERGENCY MGT						
101429 950D	DRANO	31,350	0	0	0	0
TOTAL EMERG MGT		31,350	0	0	0	0
DEPARTMENT OF PUBLIC SERVICES						
101445 715ME	SOCIAL SECURITY ME	0	35	0	0	0
101445 721	LONGEVITY	0	454	0	0	0
101445 727	OFFICE SUPPLIES	1,430	2,532	1,297	1,359	1,500
101445 755G	SAFETY GLASSES	15	274	38	170	250
101445 757	OPERATIONAL SUPPLIES	1,577	1,096	1,097	1,010	2,500
101445 779	CLOTHING LAUNDRY/SHOES	121	181	0	0	0
101445 779CM	CLOTHING MAINTENANCE	0	0	0	0	0
101445 780	SAFETY SHOES	0	0	0	0	0
101445 818	CONTRACTUAL SERVICES	119,399	0	0	0	0
101445 828	PHYSICALS	0	0	0	0	0
101445 855	CELLULAR/PAGING SERVICES	238	234	213	234	200

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101445 860	GENERAL EXPENSE TRAVEL	0	0	0	0	0
101445 917	WORKERS COMPENSATION	0	0	0	0	0
101445 930	REPLACE SIDEWALKS-MAINT	52,736	91,220	35,125	50,315	50,000
101445 934	MAINTENANCE CONTRACTS	245	262	274	0	275
101445 946	LEASE EXPENSE	3,342	3,342	3,342	1,752	3,342
101445 948	COMPUTER RENTAL	24,427	24,302	23,412	0	0
101445 956	MISCELLANEOUS	209	0	0	121	300
101445 960	TRAINING - SCHOOL	550	(21)	0	0	0
TOTAL DPS		204,288	123,911	64,798	54,961	58,367
STREET LIGHTING						
101450 926	STREET LIGHTINGCHARGES	461,803	464,751	540,646	683,609	536,000
TOTAL STREET LIGHTING		461,803	464,751	540,646	683,609	536,000
SOCIAL SERVICES						
101670 850	BOARDING OF PRISONERS	221,675	115,136	156,354	195,055	171,555
TOTAL SOCIAL SERVICES		221,675	115,136	156,354	195,055	171,555
PARKS & FORESTRY						
101704 706	SALARIES & WAGES	139,264	82,826	47,371	21,040	12,500
101704 707	PART-TIME TEMPORARY HELP	58,608	70,840	1,646	406	250
101704 709	OVERTIME	15,153	6,452	843	132	0
101704 713	DENTAL M.E.	3,121	1,871	1,107	561	425
101704 715	SOCIAL SECURITY ME	16,958	13,724	4,242	2,063	1,167
101704 718	SICK LEAVE PAY	6,836	14,752	4,690	4,429	4,429
101704 719	HOSPITALIZATION M.E.	25,685	15,189	11,012	3,420	2,500
101704 719C	PRESCRIPTION RDR-CLAIMS PRO	2,769	485	1,996	80	250
101704 719D	LONG TERM DISABILITY	899	558	249	131	87
101704 719G	VISION INSURANCE	551	419	242	89	75
101704 719VB	ICMA-RETIREE HEALTH SAVINGS	0	0	0	0	0
101704 720	LIFE INSURANCE	683	397	173	88	68
101704 721	LONGEVITY	1,815	1,701	907	50	950
101704 722DB	ICMA RETIREMENT PLAN	0	0	0	0	0
101704 723	VACATION PAY	0	3,286	0	0	0
101704 757	OPERATIONAL SUPPLIES	18,314	17,309	13,677	15,662	16,000
101704 779	CLOTHING LAUNDRY/SHOES	2,072	1,601	1,529	949	667
101704 780	SAFETY SHOES	244	201	0	0	500
101704 818	CONTRACTUAL SERVICES	0	0	11,760	41,715	21,520
101704 828	PHYSICALS	231	229	101	202	101
101704 855	CELLULAR/PAGING SERVICES	239	316	511	602	500
101704 917	WORKERS COMPENSATION	5,281	5,281	1,500	373	373
101704 918	ALARM SYSTEM	903	813	813	813	850
101704 921	ELECTRIC	8,600	11,616	4,218	11,411	9,787

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101704 923	HEAT	7,910	8,590	7,121	7,094	7,898
101704 927	WATER	440	423	535	563	495
101704 933	MAINTENANCE OF EQUIPMENT	0	0	312	0	2,000
101704 935P	MAINTENANCE OF PARK	14,776	12,070	251	9,838	12,500
101704 943	EQUIPMENT RENTAL	43,661	43,661	41,500	24,208	0
101704 958	MEMBERSHIPS & DUES	428	567	195	691	500
101704 960	TRAINING-SCHOOL	1,228	1,807	1,408	0	1,250
TOTAL PARKS & FORESTRY		376,667	316,984	159,909	146,610	97,642
PARKS & REC						
101708 706	SALARIES & WAGES	67,368	76,593	70,542	55,847	9,594
101708 707	PART-TIME TEMPORARY HELP	103,627	102,460	39,382	33,371	50,000
101708 707P	PLAYGROUND HELP-SUMMER	32,728	8,376	0	0	0
101708 709	OVERTIME	155	835	8	126	0
101708 713	DENTAL M.E.	1,497	1,572	1,650	1,923	174
101708 715	SOCIAL SECURITY	0	0	0	6,565	4,620
101708 715ME	SOCIAL SECURITY ME	16,264	14,517	9,143	2,069	0
101708 718	SICK LEAVE PAY	4,001	815	2,351	2,712	1,564
101708 719	HOSPITALIZATION M.E.	3,780	2,460	4,262	4,919	324
101708 719C	PRESCRIPTION RDE-CLAIMS PRO	0	0	0	0	0
101708 719D	LONG TERM DISABILITY	469	471	430	488	448
101708 719G	VISION INSURANCE	366	471	490	517	57
101708 719VB	ICMA-RETIREE HEALTH SAVINGS	0	0	0	0	0
101708 720	LIFE INSURANCE	424	403	366	364	46
101708 721	LONGEVITY	0	0	975	850	112
101708 722DB	ICMA RETIREMENT PLAN	0	0	0	0	0
101708 723	VACATION PAY	4,685	0	3,198	3,198	922
101708 724	DEPT HEADS INLIEU OF OT	2,436	0	1,279	1,279	384
101708 727	OFFICE SUPPLIES	2,628	1,796	940	1,336	750
101708 727SC	SUPPLIES -SR CENTER	979	892	0	269	0
101708 760	AWARDS	1,627	1,326	525	0	0
101708 760S	RECREATION SUPPLIES	10,501	6,112	5,275	14,632	3,000
101708 762C	SUMMER CONCERT SERIES	7,888	7,050	6,833	9,862	0
101708 764	SENIOR CITIZENS CLUB	343	200	200	200	0
101708 765	SMART BUS	2,567	1,631	0	0	10,000
101708 766S	PERISHABLE SUPPLIES	0	419	472	345	0
101708 779CM	CLOTHING MAINTENANCE	225	225	225	0	0
101708 800	CONTRACTUAL PART-TIME	25,398	34,934	45,418	52,584	40,000
101708 818	CONTRACTUAL SERVICES	1,400	1,675	5,290	4,290	2,000
101708 828	PHYSICALS	103	101	101	0	0
101708 855	CELLULAR/PAGING SERVICES	936	1,021	673	423	0
101708 860	GENERAL EXPENSE TRAVEL	35	89	0	0	0
101708 870	MILEAGE	10	(4)	26	27	0
101708 873	TOURNAMENTS-ENTRY FEE	299	0	0	0	0

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101708 901	ADVERTISING	28,060	22,248	20,118	13,165	7,000
101708 917	WORKERS COMPENSATION	4,123	4,123	4,535	3,548	247
101708 934	MAINTENANCE CONTRACTS	1,992	2,648	2,871	1,813	2,236
101708 942	SCHOOL BOARD FEES	794	827	0	0	0
101708 943	EQUIPMENT RENTAL	37,589	37,589	37,589	21,927	0
101708 943V	EQUIPMENTRENTAL-VENDOR	750	375	0	0	0
101708 948	COMPUTER RENTAL	5,294	4,952	4,746	4,722	1,722
101708 957	PUBLICATIONS	1,187	924	70	0	500
101708 958	MEMBERSHIPS & DUES	85	470	1,356	1,128	1,000
101708 960	TRAINING-SCHOOL	0	0	0	0	0
101708 983	OFFICE EQUIP PURCHASES	0	22,914	0	0	0
TOTAL PARKS & REC		372,614	363,509	271,339	244,499	136,700
COMMUNITY CENTER						
101720 707	PART-TIME TEMPORARY HELP	8,966	49,893	0	0	0
101720 707C	PART-TIME CONCESSION HELP	289	10,186	0	0	0
101720 707M	PART-TIME MAINT MAN	0	31,318	0	0	0
101720 709M	OVERTIME MAINT MEN	0	809	0	0	0
101720 715ME	SOCIAL SECURITY ME	708	7,054	0	0	0
101720 727	OFFICE SUPPLIES	0	920	0	0	0
101720 750	CONCESSION STAND PURCHASES	0	9,134	0	0	0
101720 758	POOL & RINK SUPPLIES	0	2,689	0	0	0
101720 760	AWARDS	0	0	0	0	0
101720 777	CUSTODIAL SUPPLIES	0	0	0	0	0
101720 777P	POOL SUPPLIES	0	0	0	0	0
101720 778	EQUIPMENT MAINTENANCE	0	9,023	268	0	0
101720 779	CLOTHING LAUNDRY/SHOES	0	0	0	0	0
101720 800	CONTRACTUAL PART-TIME	0	120	0	0	0
101720 801	JANITORIAL SERVICE	0	0	0	0	0
101720 818	CONTRACTUAL SERVICES	56,293	50	0	0	0
101720 853	TELEPHONE CHARGES	50	1,578	2,118	0	0
101720 873	TOURNAMENTS-ENTRY FEE	3,450	0	0	0	0
101720 901	ADVERTISING	0	8,384	0	0	0
101720 913	INSURANCE-FLEET & LIABILITY	0	0	0	0	0
101720 917	WORKERS COMPENSATION	0	3,400	0	0	0
101720 918	ALARM SYSTEM	483	1,160	97	0	0
101720 921	ELECTRIC	33,919	70,691	0	0	0
101720 923	HEAT	17,214	29,700	11,667	0	0
101720 927	WATER	5,011	6,621	0	0	0
101720 931	MAINTENANCE OF BUILDING	0	5,164	0	0	0
101720 934	MAINTENANCE CONTRACTS	208	0	0	0	0
101720 934V	EQUIPMENT REN VEN	10,000	(3,000)	0	0	0
101720 948	COMPUTER RENTAL	0	1,910	0	0	0

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101720 958	MEMBERSHIPS & DUES	502	365	0	0	0
TOTAL COMM CENTER		137,092	247,169	14,150	0	0
LIBRARY						
101735 707	PART-TIME TEMPORARY HELP	(205)	2,060	3,652	4,500	0
101735 715	SOCIAL SECURITY	0	0	0	192	0
101735 715ME	SOCIAL SECURITY ME	4	158	279	0	0
101735 827	COUNTY CHARGES	112,102	241,710	246,877	228,546	215,000
101735 946	LEASE EXPENSE	3,459	3,833	3,873	3,688	3,411
TOTAL LIBRARY		115,361	247,761	254,681	236,926	218,411
DISTRICT COURT						
101760 700	ADJUSTMENTS	414,533	0	0	0	0
101760 701E	EXPENDITURES	0	0	0	89,800	50,000
101760 703	JUDGES SALARIES	1,411,786	1,442,845	1,531,354	42,207	91,448
101760 706	WAGES	0	0	0	335,898	286,301
101760 707	PART-TIME TEMPORARY HELP	0	0	0	133,122	125,000
101760 713	DENTAL	0	0	0	10,157	5,813
101760 715	SOCIAL SECURITY	0	0	0	26,049	23,011
101760 715ME	SOCIAL SECURITY ME	0	0	0	7,964	0
101760 715R	RETIRES MEDICARE REIMBURSE	0	0	0	7,731	0
101760 719	HOSPITALIZATION M.E.	0	0	0	38,551	99,820
101760 719C	PRESCRIPTION RIDER-CLAIMS PR	0	0	0	14,844	12,000
101760 719D	LONG TERM DISABILITY	0	0	0	6,184	1,212
101760 719G	VISION INSURANCE	0	0	0	2,418	1,906
101760 719R	RETIREE HEALTH INSURANCE	0	0	0	160,685	156,000
101760 720	LIFE INSURANCE	0	0	0	1,802	926
101760 721	LONGEVITY	0	0	0	19,905	28,261
101760 722DB	ICMA RETIREMENT PLAN	0	0	0	3,045	3,045
101760 722ME	M.E. RETIREMENT	0	0	0	236,147	259,762
101760 727	OFFICE SUPPLIES	0	0	0	20,043	15,000
101760 730	POSTAGE	0	0	0	15,926	0
101760 778	EQUIPMENT MAINTENANCE	0	0	0	366	10,200
101760 801	JANITORIAL SERVICES	0	0	0	10,288	8,500
101760 808	AUDIT SERVICES	0	0	0	5,800	5,000
101760 818	CONTRACTUAL SERVICES	0	0	0	0	22,000
101760 826	LEGAL FEES	0	0	0	0	17,000
101760 826I	INTERPRETERS	0	0	0	0	10,625
101760 826J	JURY FEES	0	0	0	0	510
101760 826W	WITNESS FEES	0	0	0	0	510
101760 850C	COMMUNICATIONS	0	0	0	0	11,050
101760 853	TELEPHONE CHARGES	0	0	442	16,175	14,280
101760 860	GENERAL EXPENSE, TRAVEL	0	0	0	415	
101760 913	INSURANCE	0	0	0	2,706	5,466

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101760 917	WORKER'S COMPENSATION	0	0	0	0	739
101760 921	ELECTRIC	0	0	1,334	17,266	13,100
101760 923	HEAT	0	0	612	10,603	8,750
101760 927	WATER	0	0	75	1,142	1,100
101760 934	MAINTENANCE CONTRACTS	0	0	0	24,926	11,739
101760 934C	COMPUTER MAINTENANCE	0	0	0	17,208	12,000
101760 956	MISCELLANEOUS	0	0	348	13,436	500
101760 957	PUBLICATIONS	0	0	815	8,712	2,000
TOTAL DISTRICT COURT		1,826,319	1,442,845	1,534,980	1,301,521	1,314,574
PLANNING COMMISSION						
101805 727	OFFICE SUPPLIES	972	329	402	27	750
101805 880C	CONSULTING FEES	10,690	14,304	13,346	9,096	10,500
101805 901	ADVERTISING	991	641	519	595	1,500
TOTAL PLANNING COMM		12,654	15,273	14,267	9,718	12,750
COMM DEVELOPMENT						
101857 706	SALARIES & WAGES	11,400	10,813	9,442	9,835	9,183
101857 713	DENTAL M.E.	201	210	192	225	233
101857 715	SOCIAL SECURITY	0	0	0	581	809
101857 715ME	SOCIAL SECURITY ME	869	722	722	171	0
101857 718	SICK LEAVE PAY	0	0	0	0	424
101857 719	HOSPITALIZATION M.E.	1,959	2,167	1,890	898	2,172
101857 719C	PRESCRIPTION RDR-CLAIMS PRO	3,406	3,622	3,934	1,007	1,500
101857 719D	LONG TERM DISABILITY	64	61	50	57	52
101857 719G	VISION INSURANCE	49	51	39	22	61
101857 720	LIFE INSURANCE M.E.	45	42	34	35	38
101857 721	LONGEVITY	0	0	0	0	95
101857 723	VACATION PAY	0	0	0	0	708
101857 779CM	CLOTHING MAINTENANCE	0	0		0	0
101857 917	WORKERS COMPENSATION	37	39	31	25	33
101857 948	COMPUTER RENTAL	1,640	1,635	1,570	1,559	0
TOTAL COMM PLANNING		19,670	19,362	17,904	14,415	15,308
GENERAL GOVERNMENT						
101923 702	ACCRUED WAGES	(21,737)	25,911	77,877	45,000	45,000
101923 703B	BOARD OF REVIEW	1,323	1,600	1,575	1,125	2,000
101923 707	PART-TIME TEMPORARY HELP	1,306	3,686	0	0	0
101923 713	DENTAL M.E.	0	(10,687)	32	37	37
101923 715ME	SOCIAL SECURITY ME	0	377	2,177	3,248	2,500
101923 715R	RETIREE'S MEDICARE REIMB	166,185	150,881	172,916	174,289	168,000
101923 719	HOSPITALIZATION M.E.	15,882	54,873	207	158	150
101923 719C	PRESCRIPTION	0	103,050	130,894	125,000	0
101923 719CR	CLAIMS PRO RETIREE'S	1,044,060	1,289,026	35,665	130,932	75,000

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101923 719D	LONG TERM DISABILITY	0	(3,748)	7	0	0
101923 719F	FIRE RETIREE PRESCRIPTIONS	0	0	295,768	297,670	297,670
101923 719FIR	FIRE RETIREE HEALTH INS	0	0	380,250	517,881	445,000
101923 719G	VISION INSURANCE	0	(11,335)	8	0	0
101923 719ME	ME RETIREES PRESCRIPTIONS	0	0	599,098	540,750	60,279
101923 719P	POLICE RETIREE PRESCRIPTIONS	0	0	437,791	275,000	611,079
101923 719 POL	POLICE RETIREE HEALTH INS	0	0	648,805	894,347	750,000
101923 719R	RETIREEES HEALTH INSURANCE	1,888,861	1,783,192	800,554	1,013,913	1,050,000
101923 719VB	ICMA - RETIREE HEALTH SAVINGS	5,226	5,902	7,910	5,627	3,525
101923 720	LIFE INSURANCE	0	(2,655)	6	0	0
101923 720ME	ME RETIREE LIFE INS	0	0	2,488	3,968	3,724
101923 720PF	P&F RETIREE LIFE INS	0	0	7,465	8,241	8,174
101923 720RET	RETIREEES LIFE INSURANCE	15,441	14,882	1,979	0	0
101923 722DB	ICMA RETIREMENT PLAN	18,295	22,984	33,557	23,363	19,520
101923 722ME	M.E. RETIREMENT	931,948	983,271	968,554	1,092,874	1,202,161
101923 722PF	P&F RETIREMENT	2,131,438	2,344,600	2,557,853	2,925,995	3,218,595
101923 727	OFFICE SUPPLIES	(3,011)	0	0	516	1,000
101923 730	POSTAGE CHARGE	22,986	19,400	22,857	23,003	19,500
101923 732	TERMINATION BENEFITS	0	0	27,145	41,289	0
101923 758M	MICHIGAN MUNICIPAL LG	10,386	10,625	10,625	9,580	10,625
101923 807	ACTUARIAL FEE	0	0	9,000	5,500	12,500
101923 808	AUDIT SERVICES	60,825	60,585	52,240	58,570	60,000
101923 810C	TRANSACTION FEES-CHARGES	42,442	46,508	54,979	57,081	52,000
101923 813PS	PUBLIC SAFETY COMMISSION	1,119	0	389	21	1,500
101923 818	CONTRACTUAL SERVICES	19,260	224,548	178,847	126,150	155,000
101923 818E	EMERGENCY MANAGEMENT EXP	0	0	475	11,293	11,293
101923 818WP	WEB PAGE FEES	1,808	1,725	1,893	1,760	1,975
101923 826	LEGAL FEES	0	1,626	5,488	10,154	6,500
101923 828	PHYSICALS	0	0	250	329	275
101923 833	BUREAU OF TAXATION FEES	119,362	73,407	50,813	61,732	75,000
101923 835	FLEXIBLE SPENDING ACCOUNT	0	0	0	0	750
101923 855	CELLULAR/PAGING SERVICES	279	0	0	0	0
101923 880C	CONSULTING FEES	37,484	42,474	22,665	11,998	20,000
101923 880CI	COMMUNITY IMPR. COMM	40	270	60	254	500
101923 880DB	DANGEROUS BUILDING COMM	33	65	32	0	100
101923 880H	HISTORICAL COMMISSION	0	0	0	0	100
101923 880L	LIBRARY COMMISSION	238	0	136	0	200
101923 880S	SENIOR CITIZENS COMM	0	0	0	180	100
101923 880Y	YOUTH COMMISSION	0	0	0	0	100
101923 881	SAFETY COMM	390	712	406	441	500
101923 890	CONTINGENCY	0	0	0	0	25,000
101923 901	ADVERTISING	0	0	31	0	750
101923 913	INSURANCE-FLEET & LIABILITY	374,838	388,392	409,730	400,752	420,790

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 PROJECTED	2011/12 ADOPTED
101923 916	UNEMPLOYMENT COMP	1,444	1,292	9,206	57,543	15,000
101923 917	WORKERS COMPENSATION	0	6,429	1,859	1,455	1,484
101923 934	MAINTENANCE CONTRACTS	2,940	2,940	2,694	2,448	2,500
101923 946	LEASE EXPENSE	2,202	2,202	2,202	751	2,202
101923 952	COUNTY TRAILER FEES	611	1,032	528	949	875
101923 953	SCHOOL TRAILER FEES	2,444	2,068	2,112	1,896	1,750
101923 956	MISCELLANEOUS	43,153	4,180	40,305	18,539	5,000
101923 958	MEMBERSHIP DUES	0	0	17,184	10,745	4,750
101923 961	MICH TRIBUNAL REFUND EXP	6,788	0	15,259	1,618	7,500
101923 961G	CANCELLATION GENERAL TAXES	8,791	7,044	43,290	65,973	55,110
101923 962	SETTLEMENT OF CLAIMS	124,260	140,644	54,915	137,035	100,000
101923 963	PAYMENT IN LIEU COUNTY TAX	0	105,772	26,822	0	25,000
101923 9632	PAYMENT IN LIEU OF SCHOOL	0	119,748	29,731	0	15,000
101923 965	TRANSFER TO OTHER FUND	49,320	0	200,000	0	0
101923 965226	CONTRIBUTION TO SANITATION	0	97,083	0	0	0
101923 975	LAND SALES EXP	6,001	1,295	1,778	4,531	7,500
TOTAL GEN GOVERNMENT		7,134,660	8,117,875	8,459,382	9,203,504	9,082,143
TOTAL GENERAL FUND EXPENDITURES		23,392,891	23,889,505	23,641,063	24,087,658	21,684,359

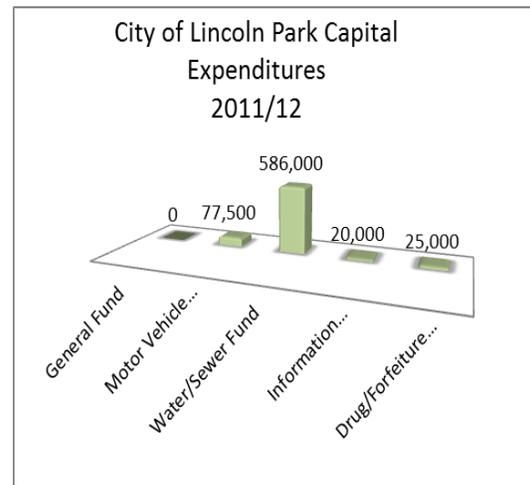


CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT PROGRAM

The City of Lincoln Park has established a five-year capital replacement plan. The Capital Improvement Program section includes capital facilities and equipment purchases greater than \$5,000 in value and of a non-routine nature. It has been the goal of the city to use pay-as-you-go to finance capital purchases in an effort to limit the amount of debt incurred by the City. The City will maintain all its assets at a level adequate to protect the City's capital interest and to minimize future maintenance and replacement costs. The City will determine the least costly financing method for all new projects.



Fixed assets include equipment, computers, and vehicles greater than \$5,000 in value with a life expectancy of 2 years or more. All vehicles are maintained by the Motor Vehicle Fund where depreciation is calculated. Once purchased, all capital items are maintained in the inventory until they are disposed of. The purchasing of fixed assets shall be identified for purchase through the methods of emergency, replacement, or needed new. Each year changes are made to the capital replacement program based upon these three criteria.

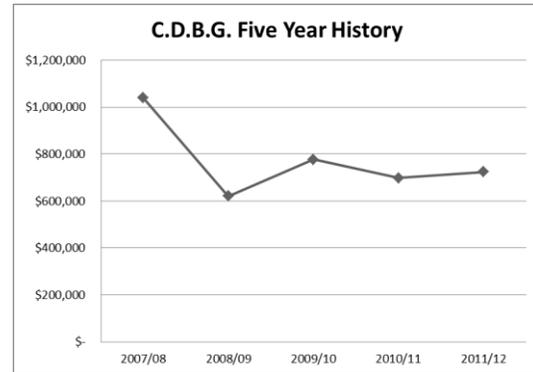
The Operating Budget impacts are shown by program year in the table that follow, and are developed using the best information currently available, then inflated for future years. They will be continually updated to reflect the most current information. These costs could include staffing, operations and maintenance, and capital equipment costs are identified on each project detail sheet upon project approval and only the total expenditures have been incorporated in the FY 2011/12 Operating Budget. The five year program, which is a consolidation of ongoing projects and projects planned over the next five years, represents future capital improvement commitments consistent with past City Council direction and the City's 2011/12 Fiscal Goal and Plan. When capital improvements are deferred and estimates can be made, the impact on the maintenance costs are reflected and reported in the operating budget.



CAPITAL IMPROVEMENT PROGRAM

Community Development Block Grant Fund

The Community Development Block Grant Program utilizes funding directly from the Federal government to many aspects of community public service. In 1974, The Congress of the United States initiated the CDBG program and it replaced numerous categorical programs such as Urban Redevelopment, Model Cities, and Neighborhood Rehabilitation action grants.



The primary function of the Community Development Act is to provide local communities to structure programs to each specific need. In Lincoln Park, the monies under this program have been spent on specific activities, which aid to stabilize public services and revitalize the community while supporting the low and moderate-income persons within the Lincoln Park community.

Examples of activities undertaken in past and the present fiscal year include reconstruction of streets, water and sewer services, Parks and Recreation projects to provide additional quality of life opportunity to low and moderate income persons and Housing stock Improvements in the form of low interest loans.

Annually the City holds separate hearings on the proposed and actual use of CDBG funds and incorporates the recommendations of a citizens advisory committee closely following the program requirements to consider all opinions and concerns for the use of these funds.

For the 2011/12 budget year there is \$723,800 allocated under the CDBG Fund. This will be utilized in updating the City's infrastructure and to purchase additional equipment. By using these funds to assist in upgrades and equipment purchases, it allows the City to make upgrades to the infrastructure and purchase equipment that it otherwise may have to delay. The allocation can be broken down as follows:



CAPITAL IMPROVEMENT PROGRAM

Community Development Block Grant Fund Projected Capital Projects

Project	2009/10	2010/11	2011/12
	-	-	-
Right - of - Way Work	\$ 100,000	\$ 50,000	\$ 40,000
Streets and Utilities	266,869	519,186	489,000
Streets and Utilities (re-programmed from previous yrs)	183,115	-	-
Fire Fighting Equipment	22,840	-	26,200
Parks & Recreation Projects	4,000	-	-
Housing Stock Improvement Program	-	29,061	18,600
Home Rehab Revolving Loan Fund Plus Projected Program Income	200,000	100,000	150,000
Total Capital Outlay	\$ 776,824	\$ 698,247	\$ 723,800



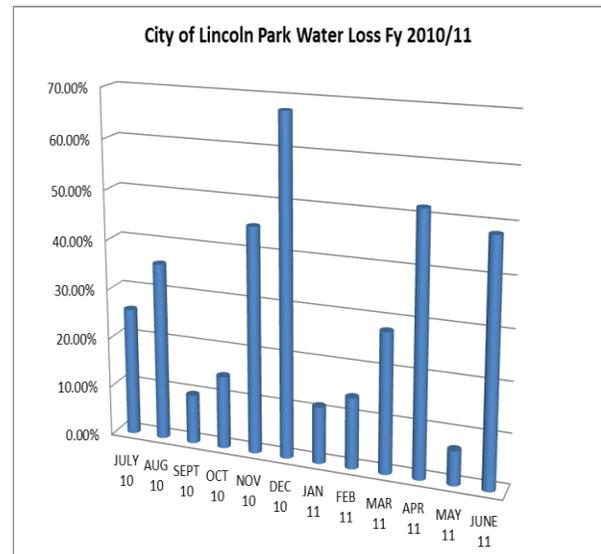
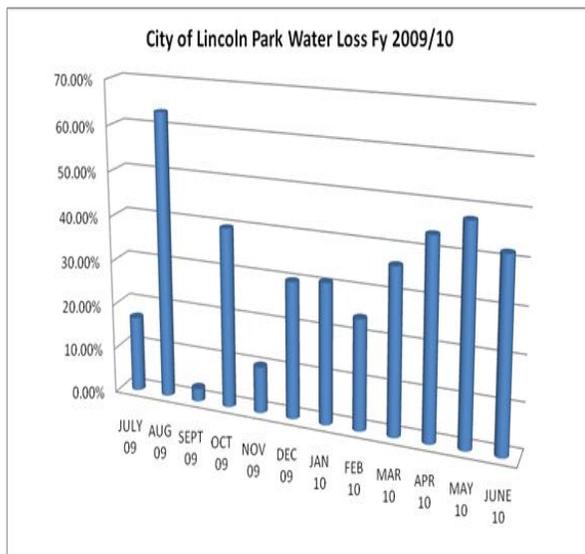
CAPITAL IMPROVEMENT PROGRAM

Impact on Operating Budget

Key Notes

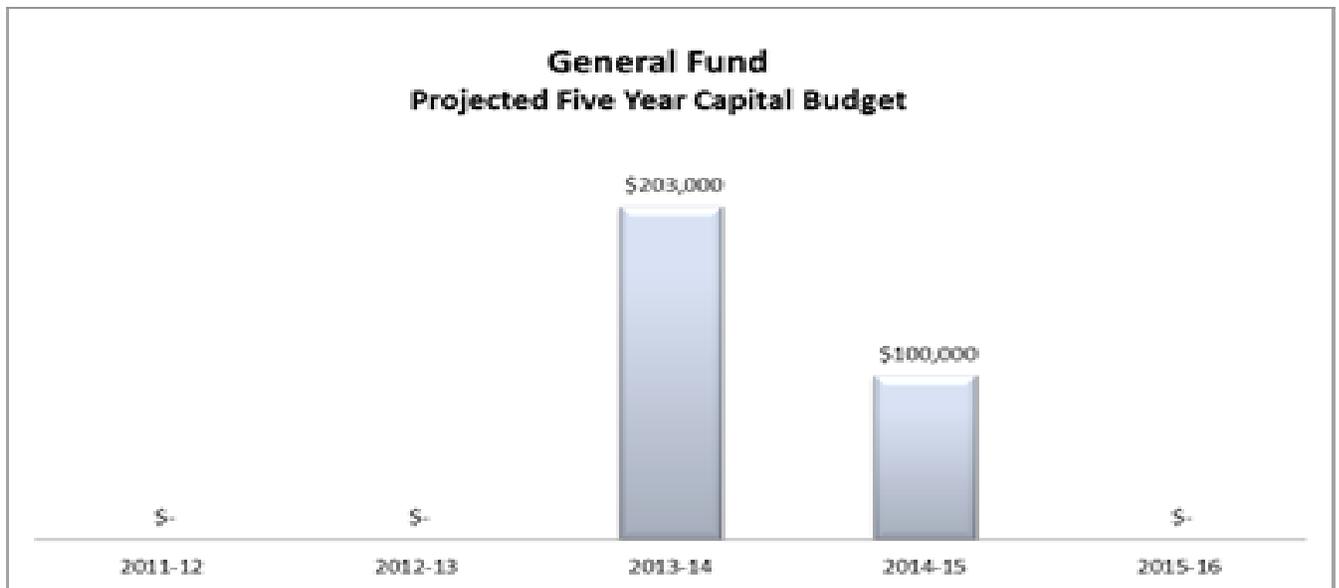
Recently, the City leased out the Community Center to a private organization reducing the City's liability. The City was losing over \$100,000 annually with the Community Center under its operation and this number would have continued to grow. The amount of renovations needed to bring the center up to modern standards far exceeds the City's fiscal capabilities. With a private organization taking it over the City was not forced to close it down to the benefit of the community.

The City of Lincoln Park began implementing a new water meter reading system along with the additional software to integrate directly into the water office computers. The impact of this has been the elimination of the Water Meter Reader in the department and allowed the utilization of the Water Clerks to monitor and analyze water readings more thoroughly in order to cut down on potential water theft. The old system was very old and outdated and the City will see reduced water loss of approximately \$350,000 annually per the projections of the OHM Consulting Firm in the 2006 Water Loss Study. As the chart below shows, the City averages in excess of 30% of water loss throughout the year. Fiscal year 2011/12 should show a more accurate detail of the reduction in water loss as many adjustments were necessary when the old meters were changed.



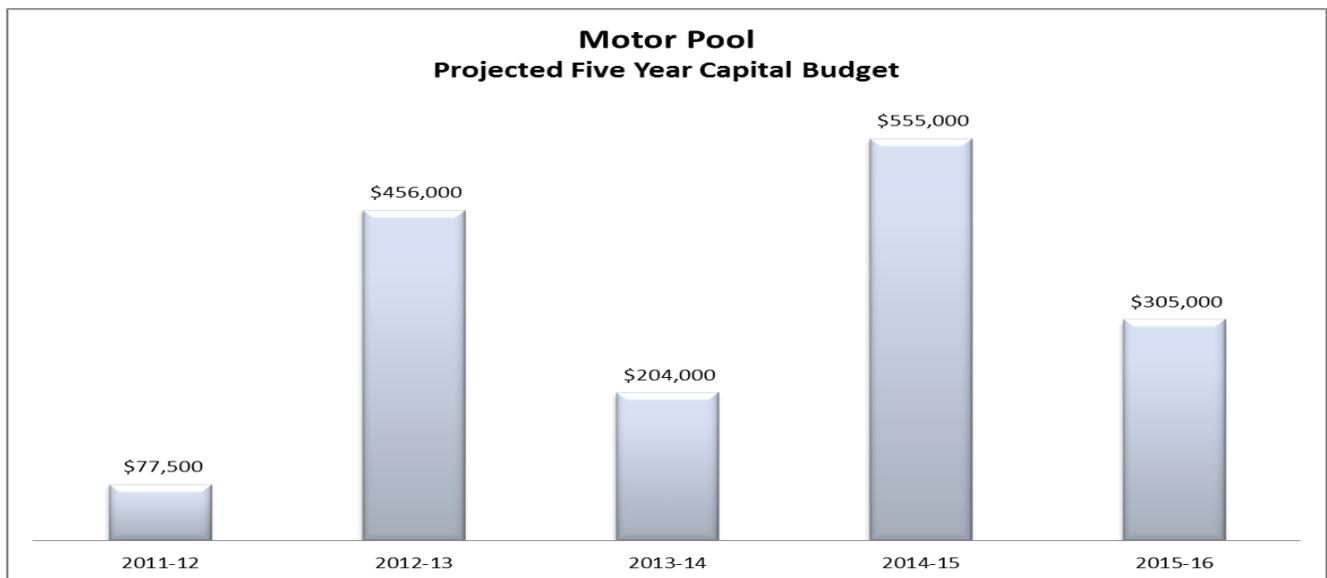
**City of Lincoln Park
 General Fund
 Building & Grounds
 Five Year Projected Capital Outlay Expenditures**

Project Name	2011-2012	2012-2013	Forecasted Future Operations		
			2013-2014	2014-2015	2015-2016
Material Storage & Recycling Facility				\$100,000	
Gun Range (PD)			\$30,000		
Carpeting - City Hall & Library			\$20,000		
Motor Pool 4 post truck lift			\$30,000		
DPS Entry Garage Wall repair			\$8,000		
City Hall - Generator and electrical upgrades			\$100,000		
Motor Pool Alignment Machine			\$15,000		
Total Capital Outlay	\$ -	\$ -	\$ 203,000	\$ 100,000	\$ -



**City of Lincoln Park
 Motor Vehicle Equipment Fund
 Five Year Projected Capital Outlay Expenditures**

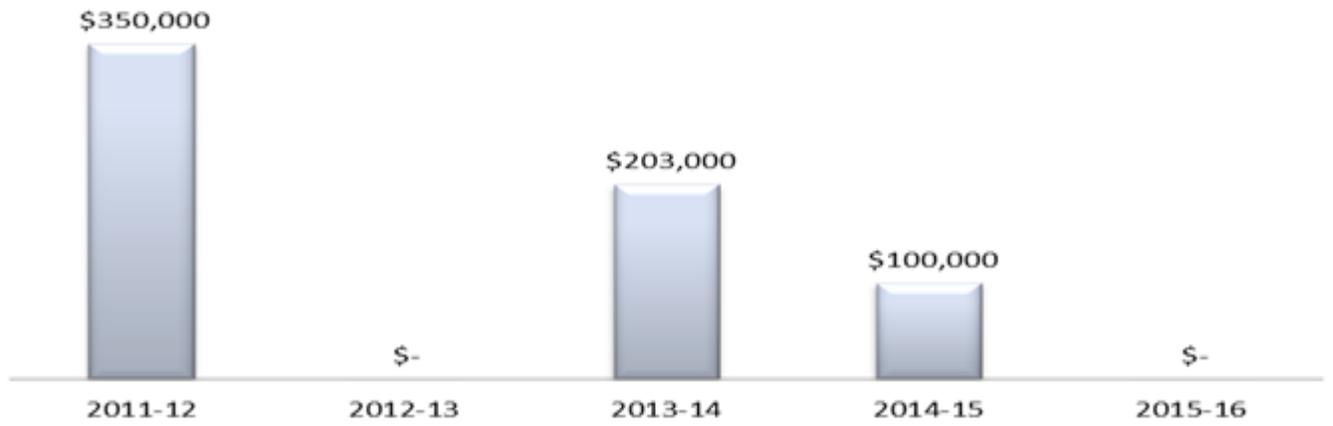
Project Name	2011-2012	Forecasted Future Operations			
		2012-2013	2013-2014	2014-2015	2015-2016
Police Cars (2)	\$ 77,500				
DPS Pickup Truck	-	24,000			
Building Inspector Cars (2)	-	52,000			
Fire Dept. Rescue Vehicle		60,000			
DPS Vactor		250,000			
Police Cars (2)		70,000			
DPS Van			24,000		
DPS/Water Utility Truck			105,000		
Police Cars (2)			75,000		
DPS Aerial Truck				130,000	
Fire Engine				350,000	
Police Cars (2)				75,000	
DPS/Water LG Dump Truck					85,000
Police Cars (2)					75,000
DPS Front End Loader					145,000
Total Capital Outlay	\$ 77,500	\$ 456,000	\$ 204,000	\$ 555,000	\$ 305,000



**City of Lincoln Park
Road Replacement
Five Year Projected Capital Outlay Expenditures**

Project Name	2011-2012	Forecasted Future Operations			
		2012-2013	2013-2014	2014-2015	2015-2016
Harrison Bridge	\$150,000				
Montie - Fort to Lejeune (CDBG)	\$100,000	-	-	-	
Porter - Euclid to College (CDBG)	\$100,000	-	-	-	
Howard - Goddard to Brest		\$370,000			
Riverbank - Ferris to Wilson			\$240,000		
Capital - River Drive to Applewood			\$370,000		
White - Fort to Ferris			\$475,000		
Liberty - Dix to Hazel			\$270,000		
Warwick - Fort to Howard			\$640,000		
Porter - Outer Drive to College				\$200,000	
Buckingham - Dix to Helen				\$475,000	
Wilson - Southfield to Russell				\$405,000	
Ford - Fort to Lafayette				\$240,000	
Lafayette - Southfield to Cicotte				\$925,000	
White - River Drive to Applewood					\$405,000
Lincoln - River Drive to Fort					\$1,810,000
Total Capital Outlay	\$ 350,000	\$ 370,000	\$ 1,995,000	\$ 2,245,000	\$ 2,215,000

Road Fund Projected Five Year Capital Budget



**City of Lincoln Park
Sanitary Collection System
Five Year Projected Capital Outlay Expenditures**

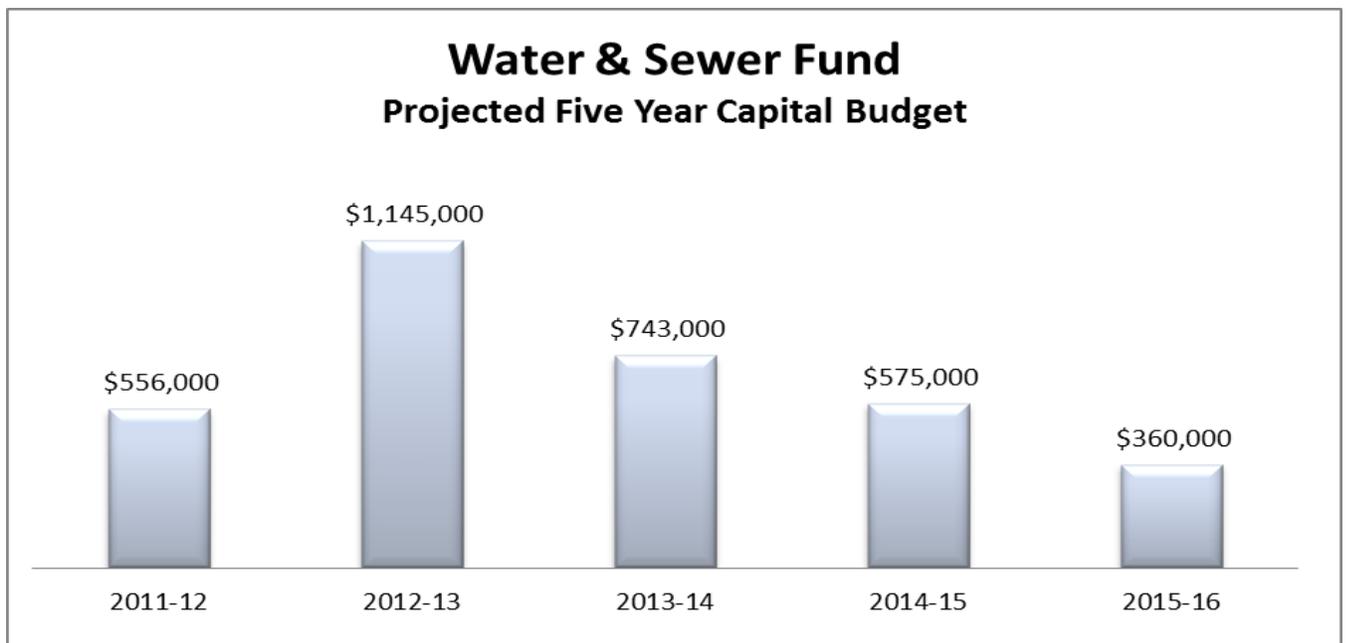
Project Name	2011-2012	Forecasted Future Operations			
		2012-2013	2013-2014	2014-2015	2015-2016
Lining -Howard to Fort, Paris to Southfield	\$250,000				
Lining - Fort to Lejeune, Montie to Southfield		\$250,000			
Lining- Southfield to London, Fort to River Drive			\$250,000		
Lining - College to Outer Drive, Allen Park border to Porter				\$250,000	
GIS	\$30,000				
Cleaning- 5 year rotation	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Capital Outlay	\$ 405,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 125,000

**City of Lincoln Park
Storm Collection System
Five Year Projected Capital Outlay Expenditures**

Project Name	2011-2012	Forecasted Future Operations			
		2012-2013	2013-2014	2014-2015	2015-2016
Mill and Fort Area - Investigate possible illicit connections	\$30,000	-	-	-	
Leblanc and Wilson - flooding	\$20,000				
Capital and Washington- collapsed piping	\$20,000				
1700 Cicotte- flooding		\$20,000			
1800 London - Flooding		\$20,000			
Porter- College to Outer Drive			\$75,000		
Other	30,000				
Total Capital Outlay	\$ 100,000	\$ 40,000	\$ 75,000	\$ -	\$ -

City of Lincoln Park
Water Distribution System
Five Year Projected Capital Outlay Expenditures

Project Name	2011-2012	2012-2013	Forecasted Future Operations		
			2013-2014	2014-2015	2015-2016
I-75 @ Garfield Outer Drive Electric to Ferris (CDBG) Outer Drive - Papalas to Dix (CDBG)	\$81,000	\$125,000 \$200,000	\$160,000		
I-75 @ McLain		\$100,000			
I-75 @ Champaign		\$100,000			
Michigan - Dix to Fordline		\$205,000			
Ruth - Frank to Dix			\$108,000		
Riverbank - Loop to Moran			\$25,000		
Merrill - Dix to Abbott				\$165,000	
Cloverlawn - Loop to River drive				\$35,000	
Austin- Outer Drive to Montie					\$125,000
Mill - Fort to Chandler					\$110,000
Total Capital Outlay	\$ 81,000	\$ 730,000	\$ 293,000	\$ 200,000	\$ 235,000



CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location	Life (yrs)	Qty	Original Cost
Asset Description		Asset Type			
Department:					
BLDG CON 0001	6/30/1996	1355 So	10	1	310,039.00
MUNICIPAL BUILDING		BLD CON			
BLDG CON 0002	6/30/1996	1355 CI	10	1	181,587.00
FIRE STATION		BLD CON			
BLDG CON 0003	6/30/1996	1381 So	10	1	29,614.00
COMMUNITY POLICE		BLD CON			
BLDG CON 0004	6/30/1996	1427 CI	10	1	260,050.00
POLICE STATION		BLD CON			
BLDG CON 0005	6/30/2004	1427 CI	5	1	1,667.00
POLICE - NEW CARPET		BLD CON			
BLDG CON 0006	6/30/2004	1427 CI	5	1	4,141.00
POLICE - HEAT EXCHANGER		BLD CON			
BLDG CON 0007	6/30/2004	1427 CI	5	1	2,807.00
POLICE - NEW A/C EQUIP		BLD CON			
BLDG CON 0008	6/30/2008	1427 CI	35	1	43,151.00
POLICE-NEW RESTROOM					
CDBG		BLD CON			
BLDG CON 0009	6/30/1996	1475 CI	10	1	249,111.00
25TH DISTRICT COURT		BLD CON			
BLDG CON 0010	6/30/1966	500 Sou	10	1	646,412.00
DPS		BLD CON			
BLDG CON 0011	6/30/1996	500 Sou	10	1	1,640.00
PARKS STORAGE BUILDING		BLD CON			
BLDG CON 0012	6/30/1996	500 Sou	10	1	40,462.00
STORAGE		BLD CON			
BLDG CON 0013	6/30/1996	3525 Di	10	1	200,345.00
COMMUNITY CENTER		BLD CON			
BLDG CON 0014	6/30/1996	3525 Di	10	1	56,250.00
WATER SLIDE		BLD CON			
BLDG CON 0015	6/30/1996	500 Sou	10	1	724
RECREATION STORAGE		BLD CON			
BLDG CON 0016	6/30/1996	1381 So	10	1	534,728.00
LIBRARY		BLD CON			
BLDG CON 0017	6/30/1996	3520 Di	10	1	273
GARAGE		BLD CON			
BLDG CON 0018	6/30/1996	3520 Di	10	1	2,405.00
YOUTH CENTER PARK					
STORAGE		BLD CON			
BLDG CON 0019	6/30/1996	3250 Fe	10	1	114,448.00
KENNEDY MEMORIAL BLDG		BLD CON			
BLDG CON 0020	6/30/1996	3250 Fe	10	1	64,468.00
SENIOR CITIZENS BLDG		BLD CON			
BLDG CON 0021	6/30/2004	3250 Fe	10	1	11,880.00
COMPRESSORS @KMB		BLD CON			
BLDG CON 0022	6/30/2005	Boiler	10	1	13,660.00
		BLD CON			
BLDG CON 0023	6/30/1996	1335 So	10	1	33,740.00
MUSEUM		BLD CON			

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
BLDG CON 0024 IMPROVEMENTS	6/30/2002	Communi BLD CON	10	1	610,033.00
BLDG 0092 COMMUNITY CENTER	6/30/1972	3525 Di BLDG	45	1	1,042,574.00
BLDG 0093 COMMUNITY CENTER - SIGN	6/30/1972	3525 Di BLDG	45	1	7,500.00
BLDG 0094 WATER SLIDE	6/30/1987	3525 Di BLDG	15	1	102,000.00
BLDG 0095 STORAGE BUILDING	6/30/1984	3525 Di BLDG	45	1	4,430.00
BLDG 0096 STORAGE BUILDING	6/30/1984	3525 Di BLDG	45	1	1,224.00
BLDG 0097 PAVILION	6/30/1984	3525 Di BLDG	45	1	3,182.00
BLDG 0098 PAVILION	6/30/1984	3525 Di BLDG	45	1	3,182.00
BLDG 0099 PAVILION W/ RESTROOMS	6/30/1984	3525 Di BLDG	45	1	34,481.00
BLDG 0100 RECREATION STORAGE	6/30/1962	500 Sou BLDG	45	1	18,298.00
BLDG 0101 KIWANIS/KUZMINSKI PARK	6/30/1962	626 LeB BLDG	15	1	5,469.00
BLDG 0102 COMFORT STATION	6/30/2000	626 LeB BLDG	15	1	2,756.00
BLDG 0103 PRESS BOX	6/30/2000	626 LeB BLDG	15	1	2,928.00
BLDG 0104 LIBRARY	6/30/1951	1381 So BLDG	45	1	327,010.00
BLDG 0105 GARAGE	6/30/1978	3520 Di BLDG	45	1	1,078.00
BLDG 0106 YOUTH CENTER PARK STORAGE	6/30/1978	3520 Di BLDG	45	1	5,348.00
BLDG 0107 KENNEDY MEMORIAL BLDG	6/30/1954	3250 Fe BLDG	45	1	440,012.00
BLDG 0108 KENNEDY MEMORIAL BLDG - ADA DOORS	6/30/2004	3250 Fe BLDG	10	1	9,062.00
BLDG 0109 SENIOR CITIZENS BLDG	6/30/1984	3250 Fe BLDG	45	1	203,134.00
BLDG 0110 COMFORT STATION	6/30/1962	1766 Di BLDG	15	1	3,875.00
BLDG 0111 FORD PARK	6/30/1962	Liberty BLDG	15	1	13,812.00
BLDG 0112 COMFORT STATION	6/30/1984	1799 Gr BLDG	15	1	8,862.00
BLDG 0113 PLAYGROUND	6/30/1960	BLDG	15	1	10,644.00
BLDG 0114 MAPLE PARK, COMFORT STATION	6/30/1970	St. Joh BLDG	15	1	7,751.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location	Life (yrs)	Qty	Original Cost
Asset Description		Asset Type			
BLDG 0115 QUANDT PARK, RESTROOM/CONC	6/30/1999	Dix St	15	1	9,966.00
BLDG 0116 MUSEUM	6/30/1920	1335 So BLDG	45	1	211,672.00
BLDG 0117 MUSEUM - ROOF	6/30/2004	1335 So BLDG	15	1	28,456.00
BLDG 0118 INLINE SKATING ARENA	6/30/2002	Council BLDG	45	1	58,100.00
BLDG 0119 REST ROOM FACILITY	6/30/2002	Council BLDG	45	1	137,930.00
BLDG 0120 IMPROVEMENTS	6/30/2002	Communi BLDG	45	1	151,800.00
BLDG 0121 MUNICIPAL BUILDING	6/30/1925	1355 So BLDG	45	1	714,120.00
BLDG 0122 SIGN	6/30/1993	Southfi BLDG	30	1	6,000.00
BLDG 0123 LIGHTED FLAG POLES	6/30/1993	Southfi BLDG	30	1	6,000.00
BLDG 0124 OVERHEAD DOORS - DPS	6/30/2006	BLDG	15	1	16,295.00
BLDG 0125 OFFICE REMODELING CITY HALL	6/30/2006	BLDG	15	1	14,125.00
BLDG 0126 COMMUNITY PLANNING AND DEVELOP OFFICES	6/30/2006	BLDG	15	1	14,125.00
BLDG 0127	6/30/2009	BLDG	30	1	112,900.00
BLDG 0128	6/30/2009	BLDG	30	1	36,210.00
BLDG 0129 DPS	6/30/1962	500 Sou BLDG	0	1	0
BLDG 0130 DPS - PROPERTY IN OPEN	6/30/1962	500 Sou BLDG	0	1	0
BLDG 0131 PARKS STORAGE BUILDING	6/30/1962	500 Sou BLDG	0	1	0
BLDG 0132 STORAGE BUILDING - SALT	6/30/1962	500 Sou BLDG	0	1	0
BLDG 0133 STORAGE	6/30/1998	500 Sou BLDG	0	1	0
BLDG 0134 FIRE STATION	6/30/1962	1355 Cl BLDG	45	1	444,180.00
BLDG 0135 COMMUNITY POLICE	6/30/1951	1381 So BLDG	45	1	101,882.00
BLDG 0136 POLICE STATION	6/30/1921	1427 Cl BLDG	45	1	594,386.00
BLDG 0137 ANTENNA, FLAG POLE	6/30/1921	1427 Cl BLDG	30	1	1,367.00
BLDG 0138 DOG POUND	6/30/1962	500 Sou BLDG	45	1	16,605.00
BLDG 0139	6/30/1988	1475 Cl	45	1	501,120.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
25TH DISTRICT COURT		BLDG			
BLDG 0010	6/30/1962	SEWAGE	45	1	1,176,815.00
SEWAGE PLANT		BLDG			
BLDG 0011	6/30/2005	SEWAGE	20	1	48,838.00
RETENTION BASIN - OFFICE ROOF REPAIR		BLDG			
BLDG 0012	6/30/2005	SEWAGE	25	1	131,160.00
RETENTION BASIN - WALL & ROOF REPAIR		BLDG			
BLDG 0013	6/30/2006	SEWAGE	15	1	4,823.00
DPS BLDG - SHARE OF SECURITY GATE		BLDG			
BLDG 0001	6/30/1963	WATER	45.02	1	14,419.00
BUILDING & IMP		BLDG			
BLDG 0002	6/30/2006	WATER	15	1	4,823.00
DPS BLDG - SHARE OF SECURITY GATE		BLDG			
BLDG 0003	6/30/1970	WATER	45	1	2,765.00
PARK & AUSTIN STS - LIFT STATION		BLDG			
BLDG 0004	6/30/1960	WATER	45	1	77,363.00
1035 LINCOLN - PUMP STATION		BLDG			
BLDG 0005	6/30/1960	WATER	45	1	53,428.00
3249 RIVER DR - 3249 RIVER DRVIE		BLDG			
BLDG 0006	6/30/1960	WATER	45	1	120,751.00
906 KINGS HWY - 906 KINGS HWY		BLDG			
BLDG 0007	6/30/1975	WATER	45	1	16,448.00
BAILEY AVE - PUMP STATION		BLDG			
BLDG 0008	6/30/1975	WATER	45	1	13,265.00
MARK AVE - PUMP STATION		BLDG			
BLDG 0009	6/30/1960	WATER	45	1	18,571.00
APPLEWOOD AVE - PUMP STATION		BLDG			
EQUIP 0038	6/30/2000		15	1	9,283.00
DPS PHONES		EQUIP			
EQUIP 0039	6/30/2000		15	1	10,655.00
PHONES		EQUIP			
EQUIP 0040	6/30/1999		30	1	100,000.00
SIDEWALK PROGRAM		EQUIP			
EQUIP 0041	6/30/1999		30	1	79,655.00
SIDEWALK PROGRAM		EQUIP			
EQUIP 0042	6/30/1999		10	1	11,794.00
DEFIBRILLATORS		EQUIP			
EQUIP 0043	6/30/1999		15	1	22,566.00
NORSTAR PHONE SYSTEM		EQUIP			
EQUIP 0044	6/30/1999		15	1	13,469.00
911 SYSTEM		EQUIP			
EQUIP 0045	6/30/1999		15	1	7,522.00
NORSTAR PHONE SYSTEM		EQUIP			
EQUIP 0046	6/30/1999		10	1	8,496.00
EQUALIZER SYSTEM		EQUIP			
EQUIP 0047	6/30/2000		15	1	2,021.00
ELECTRASEAL W/FOOT PEDAL		EQUIP			
EQUIP 0048	6/30/2000		10	1	2,650.00
MITA COPIER W/STAND		EQUIP			

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
EQUIP 0049	6/30/2000		15	1	11,500.00
RISOGRAPH		EQUIP			
EQUIP 0050	6/30/2000		10	1	19,135.00
EQUALIZER SYSTEM		EQUIP			
EQUIP 0051	6/30/2005		5	1	3,199.00
ELECTION TABULATOR SYSTEM		EQUIP			
EQUIP 0052	6/30/2003		10	1	6,395.00
EQUALIZER PERMIT SYSTEM		EQUIP			
EQUIP 0053	6/30/2001		10	1	4,878.00
CANON 2800 COPIER		EQUIP			
EQUIP 0054	6/30/2001		10	1	10,328.00
CASH STATIONS (3)		EQUIP			
EQUIP 0055	6/30/2004		5	1	2,547.00
CREDIT CARD TERMINALS		EQUIP			
EQUIP 0056	6/30/2005		3	1	3,561.00
OPTIFLEX PENTIUM 4		EQUIP			
EQUIP 0057	6/30/2005		10	1	70,682.00
CABLE INFO EDITING & PRODUCTION SYS EQUIP		EQUIP			
EQUIP 0058	6/30/2007		15	1	3,580,000.00
HONEYWELL EQUIPMENT		EQUIP			
EQUIP 0059	6/30/2008		15	1	72,459.00
MATRIX DISPLAY SIGN(\$\$ DON BY EDC&DDA)		EQUIP			
EQUIP 0060	6/30/2001		15	1	218,446.00
800MHZ RADIOS		EQUIP			
EQUIP 0061	6/30/2005		10	1	56,865.00
DISPATCHING OFFICE FURNITURE		EQUIP			
EQUIP 0062	6/30/2002		15	1	14,850.00
DATA LOGGER		EQUIP			
EQUIP 0063	6/30/2004		10	1	13,506.00
CANON 2800 COPIER		EQUIP			
EQUIP 0064	6/30/2004		10	1	13,506.00
CANON 2800 COPIER		EQUIP			
EQUIP 0065	6/30/2004		20	1	13,498.00
FIRE FIGHTING HOSE NOZZLES		EQUIP			
EQUIP 0066	6/30/2006		10	1	56,316.00
3 DEFIBRILLATORS		EQUIP			
EQUIP 0067	6/30/2006		45	1	28,682.00
22 FIRE HYDRANTS		EQUIP			
EQUIP 0068	6/30/2008		5	1	7,300.00
THERMAL IMAGING CAMERA		EQUIP			
EQUIP 0069	6/30/2003		20	1	87,100.00
FORD PETERSEN TRASH LOADER		EQUIP			
EQUIP 0070	6/30/1987		20	1	9,665.00
AMERICAN ELEPHANT VACTOR		EQUIP			
EQUIP 0071	6/30/1967		20	1	4,200.00
FORD INDUSTRIAL TRACTOR		EQUIP			
EQUIP 0072	6/30/1967		20	1	4,200.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
FORD INDUSTRIAL TRACTOR EQUIP 0073	6/30/1970	EQUIP	20	1	5,000.00
FORD INDUSTRIAL TRACTOR EQUIP 0074	6/30/1971	EQUIP	20	1	5,000.00
FORD FARM TRACTOR EQUIP 0075	6/30/1994	EQUIP	20	1	17,729.00
FORD TRACTOR W/CAB EQUIP 0076	6/30/1994	EQUIP	20	1	17,729.00
FORD TRACTOR W/CAB EQUIP 0077	6/30/1971	EQUIP	20	1	5,000.00
FORD FARM TRACTOR EQUIP 0078	6/30/1977	EQUIP	20	1	19,700.00
CASE TRACTOR/FRONT LOADER EQUIP 0079	6/30/1990	EQUIP	20	1	1,750.00
HOLDEN 8'X20' TRAILER EQUIP 0080	6/30/1998	EQUIP	20	1	102,200.00
CASE FRONT END LOADER EQUIP 0081	6/30/1994	EQUIP	20	1	55,950.00
CASE TURBO LOADER/BACKHOE EQUIP 0082	6/30/1999	EQUIP	20	1	13,800.00
RAMMER HAMMER EQUIP 0083	6/30/1999	EQUIP	20	1	27,600.00
RAYCO STUMP CUTTER EQUIP 0084	6/30/1999	EQUIP	20	1	21,828.00
JOHN DEERE BRUSH CHIPPER EQUIP 0085	6/30/1993	EQUIP	15	1	9,250.00
SULLAIR PORT AIR COMPRESSOR EQUIP 0086	6/30/1993	EQUIP	15	1	9,250.00
SULLAIR PORT AIR COMPRESSOR EQUIP 0087	6/30/1999	EQUIP	20	1	2,875.00
WHITEMAN CONCRETE MIXER EQUIP 0088	6/30/1999	EQUIP	20	1	2,875.00
WHITEMAN CONCRETE MIXER EQUIP 0089	6/30/1993	EQUIP	15	1	3,480.00
DIETZ ARROWBOARD W/TRAILER EQUIP 0090	6/30/1990	EQUIP	15	1	3,749.00
DIETZ ARROWBOARD W/TRAILER EQUIP 0091	6/30/1974	EQUIP	20	1	24,982.00
FIAT ALLIS MOTOR GRADER EQUIP 0092	6/30/1988	EQUIP	20	1	23,600.00
PUCKET BROS. ASPHALT PAVER EQUIP 0093	6/30/1997	EQUIP	20	1	1,750.00
HOLE DIGGER EQUIP 0094	6/30/1984	EQUIP	20	1	5,095.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
ROSCO DELUX ROLLPAC II ROLLER		EQUIP			
EQUIP 0095	6/30/1971		20	1	1,499.00
HYSTER HI-LO		EQUIP			
EQUIP 0096	6/30/1989		20	1	7,260.00
GAST LAMINATING MACHINE		EQUIP			
EQUIP 0097	6/30/2002		20	1	12,721.00
ODB LEAF COLLECTOR		EQUIP			
EQUIP 0098	6/30/2002		20	1	12,721.00
ODB LEAF COLLECTOR		EQUIP			
EQUIP 0099	6/30/1998		20	1	4,500.00
GARACO LINE LAZER STRIPER		EQUIP			
EQUIP 0100	6/30/1999		15	1	1,650.00
QUIK VAC BLOWER ASSEMBLY		EQUIP			
EQUIP 0101	6/30/1997		15	1	3,647.00
EXCEL HUSTLER 72' QUAD DECK		EQUIP			
EQUIP 0102	6/30/1997		20	1	4,775.00
SWEEPSTER BROOM ASSEMBLY		EQUIP			
EQUIP 0103	6/30/1997		20	1	3,400.00
PREFABRICATED TRAILER		EQUIP			
EQUIP 0104	6/30/1999		15	1	6,295.00
FERRIS 61" TRACTOR MOWER		EQUIP			
EQUIP 0105	6/30/1999		15	1	2,747.00
WOODS 90" HITCH MOWER		EQUIP			
EQUIP 0106	6/30/1999		15	1	2,747.00
WOODS 90" HITCH MOWER		EQUIP			
EQUIP 0107	6/30/1999		15	1	2,747.00
WOODS 90" HITCH MOWER		EQUIP			
EQUIP 0108	6/30/1994		15	1	4,497.00
HAWK PWER WASHER		EQUIP			
EQUIP 0109	6/30/1988		10	1	16,806.00
SUNDIAGNOSTIC ANALYZER		EQUIP			
EQUIP 0110	6/30/2002		20	1	8,390.00
MOHAWK TP-15 LIFT		EQUIP			
EQUIP 0111	6/30/1983		10	1	32,922.00
ZAMBONI ICE RESURFACER		EQUIP			
EQUIP 0112	6/30/1997		10	1	66,760.00
OLYMPIA ICE RESURFACER		EQUIP			
EQUIP 0113	6/30/2002		20	1	185,247.00
PLAYGROUND EQUIPMENT		EQUIP			
EQUIP 0114	6/30/2003		20	1	79,998.00
PLAYGROUND EQUIPMENT		EQUIP			
EQUIP 0115	6/30/2007		20	1	33,335.00
QUANDT PARK FENCING		EQUIP			
EQUIP 0116	6/30/2007		20	1	3,548.00
JAYCEE PARK FENCING		EQUIP			
INFRA 0001	6/30/2004		25	1	21,251.00
RECONSTRUCT I-75, GODDARD TO RR.		INFRA			
INFRA 0002	6/30/2004		25	1	74,487.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number Asset Description	Acquired Date	Location	Life (yrs)	Qty	Original Cost
INFRA 0003 MILL & RESURFACE M-85, GODDARD TO CITY LIMITS	6/30/2004	INFRA	15	1	17,747.00
INFRA 0004 RESURFACE OUTER DRIVE ROAD	6/30/2009	INFRA	15	1	24,536.00
INFRA 0005 RESURFACE DIX/TOLEDO ROAD FINAL PHASE	6/30/2009	INFRA	15	1	153,951.00
INFRA 0006 RESURFACE DIX/TOLEDO ROAD	6/30/2008	INFRA	15	1	31,567.00
INFRA 0007 RECONSTRUCT RIVERDRIVE	6/30/2008	INFRA	25	1	78,123.00
INFRA 0008 CEMENT REPLACEMENT -	6/30/2010	INFRA	25	1	54,079.00
INFRA 0009 RIVERDRIVE	6/30/2010	INFRA	25	1	16,770.00
INFRA 0010 RESURFACE OUTER DRIVE ROAD	6/30/2010	INFRA	15	1	16,460.00
INFRA 0011 RESURFACE SOUTHFIELD ROAD	6/30/2010	INFRA	15	1	56,483.00
INFRA 0012 RESURFACE DIX/TOLEDO ROAD FINAL PHASE	6/30/2010	INFRA	15	1	78,917.00
INFRA 0013 2004 STREET SECTIONING - MAJOR ROAD FUNDING	6/30/2004	INFRA	15	1	344,770.00
INFRA 0014 2004 STREET IMPROVEMENTS - MAJOR ROAD FUNDING	6/30/2004	INFRA	15	1	937,477.00
INFRA 0015 2004 STREET SECTIONING - CDBG FUNDING	6/30/2004	INFRA	15	1	138,390.00
INFRA 0016 GODDARD ROAD RECONSTRUCTION - 2004	6/30/2004	INFRA	25	1	190,203.00
INFRA 0017 EMMONS-DIX TO WINCHESTER - 2004	6/30/2004	INFRA	25	1	467,362.00
INFRA 0018 FORT PARK-SOUTHFLD TO COUNCIL - 2004	6/30/2008	INFRA	25	1	910,461.00
INFRA 0019 MORAN-RIVER DR. TO FORT ST. - 2003	6/30/2004	INFRA	25	1	1,031,746.00
INFRA 0020 HOWARD - 2003	6/30/2004	INFRA	25	1	136,945.00
INFRA 0021 FORD BLVD. - 2003	6/30/2004	INFRA	25	1	267,034.00
INFRA 0022 EXCELLENT	6/30/2003	INFRA	25	1	3,420,000.00
INFRA 0023 GOOD/FAIR	6/30/1996	INFRA	25	1	12,361,000.00
INFRA 0024 POOR	6/30/1991	INFRA	25	1	1,030,000.00
INFRA 0025 2005 INTERSECTION PROGRAM- KEN P. BUCCILLI	6/30/2006	INFRA	15	1	5,908.00
INFRA 0026 2005 INTERSECTION PROGRAM-GV CEMENT	6/30/2006	INFRA	15	1	407,469.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
INFRA 0027 2005 PAVING PROGRAM - PRO-LINE ASPHALT	6/30/2006	INFRA	15	1	1,021,113.00
INFRA 0028 2005 PAVING PROGRAM - PRO-LINE ASPHALT	6/30/2007	INFRA	15	1	11,769.00
INFRA 0029 CADILLAC ASPHALT - CHAMPAIGN STREET	6/30/2007	INFRA	15	1	56,453.00
INFRA 0030 VERY BAD (6/30/04 DELETION OF \$282,341)	6/30/1986	INFRA	25	1	2,200,659.00
INFRA 0031 LAFAYETTE RESURFACING AND BRIDGE	6/30/2007	INFRA	25	1	583,080.00
INFRA 0032 RICHMOND - 2003	6/30/2004	INFRA	25	1	167,504.00
INFRA 0033 2004 STREET SECTIONING - LOCAL STREET FUNDING	6/30/2005	INFRA	15	1	224,847.00
INFRA 0034 2004 STREET IMPROVEMENTS - LOCAL STREET FUNDING	6/30/2005	INFRA	15	1	15,484.00
INFRA 0035 2004 STREET SECTIONING - CDBG FUNDING	6/30/2005	INFRA	15	1	92,260.00
INFRA 0036 STREET SECTIONING - GV CEMENT	6/30/2007	INFRA	15	1	33,061.00
INFRA 0037 STREET SECTIONING - GV CEMENT CDBG	6/30/2008	INFRA	15	1	98,750.00
INFRA 0038 STREET SECTIONING - GV CEMENT CITY	6/30/2008	INFRA	15	1	13,327.00
INFRA 0039 STREET IMPROVEMENTS-GV CEMENT CDBG	6/30/2009	INFRA	15	1	205,393.00
INFRA 0040 CONCRETE REPLACEMENT/CATCH BASINS-CDBG FUNDING	6/30/2010	INFRA	15	1	194,212.00
INFRA 0041 EXCELLENT	6/30/2010	INFRA	25	1	536,000.00
INFRA 0042 GOOD/FAIR	6/30/2010	INFRA	25	1	24,432,000.00
INFRA 0043 POOR	6/30/2010	INFRA	25	1	7,796,000.00
INFRA 0044 VERY BAD	6/30/2010	INFRA	25	1	2,700,000.00
INFRA 0045 2010 SIDEWALKS	6/30/2010	INFRA	25	1	35,125.00
INFRA 0046 2010 SIDEWALKS	6/30/2010	INFRA	25	1	55,029.00
INFRA 0047 2009 SIDEWALKS CDBG	6/30/2009	INFRA	25	1	5,865.00
INFRA 0048 2008 SIDEWALK PROGRAM	6/30/2008	INFRA	25	1	52,010.00
INFRA 0049 2004 SIDEWALK PROGRAM	6/30/2005	INFRA	25	1	12,261.00
INFRA 0050 CITY PARKING LOT REPLACEMENT PROJECT	6/30/2004	INFRA	20	1	653,623.00
INFRA 0051 BRIDGES	6/30/1991	INFRA	25	1	900,000.00
INFRA 0052	6/30/2005	INFRA	25	1	7,701.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
PORTER BRIDGE REHAB		INFRA			
INFRA 0053	6/30/2005		75	1	14,590.00
2004 - STORM SEWER IMPROVEMENTS		INFRA			
INFRA 0054	6/30/2005		20	1	21,010.00
2004 - CATCH BASIN IMPROVEMENTS		INFRA			
INFRA 0055	6/30/2005		20	1	11,545.00
2004 - STORM MANHOLE IMPROVEMENTS		INFRA			
INFRA 0056	6/30/1946		75	1	19,140,000.00
STORM SEWER		INFRA			
INFRA 0057	6/30/1991		20	1	2,500,000.00
CATCH BASINS		INFRA			
INFRA 0058	6/30/2010		0	1	143,800.00
MISC ADJUSTMENT		INFRA			
INFRA 0059	6/30/1991		20	1	1,980,000.00
STORM MANHOLES		INFRA			
IT COMP 0009	6/30/2005		5	1	4,788.00
DELL COMPUTER/MONITOR		IT COMP			
IT COMP 0010	6/30/2007		5	1	9,841.00
DELL SERVER		IT COMP			
IT COMP 0013	6/30/2009		5	1	18,229.00
CITY SERVER		IT COMP			
IT COMP 0014	6/30/2009		5	1	12,469.00
SERVER INSTALLATION		IT COMP			
IT COMP 0015	6/30/2009		5	1	6,079.00
SERVER SOFTWARE		IT COMP			
LAND 0001	6/30/1980	WATER	0	1	16,540.00
LAND		LAND			
M&E 0001	6/30/1980	WATER	45	1	54,495.00
EQUIP & FURNITURE		M&E			
M&E 0002	6/30/2000	WATER	10	1	19,580.00
EQUIPMENT		M&E			
M&E 0003	6/30/2002	WATER	10	1	14,565.00
EQUIPMENT 01-02		M&E			
M&E 0004	6/30/2003	WATER	10	1	19,030.00
EQUIP CUMMINS		M&E			
GENERATOR		M&E			
M&E 0005	6/30/1989	WATER	45	1	52,099.00
1989 ADJUSTMENTS		M&E			
M&E 0006	6/30/1969	WATER	45	1	348,874.00
WATER METERS		M&E			
M&E 0007	6/30/1984	WATER	45	1	51,826.00
WATER METERS		M&E			
M&E 0008	6/30/1990	WATER	45	1	30,956.00
METERS 1990		M&E			
M&E 0009	6/30/1990	WATER	45	1	30,956.00
METERS 1990		M&E			
M&E 0010	6/30/1991	WATER	45	1	377,285.00
METERS 1991		M&E			
M&E 0011	6/30/1992	WATER	45	1	132,835.00
WATER METERS 1992		M&E			

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
M&E 0012 WATER METERS 1993	6/30/1993	WATER M&E	45	1	43,899.00
M&E 0013 WATER METERS 1996	6/30/1996	WATER M&E	45	1	93,976.00
M&E 0014 WATER METERS 1995	6/30/1995	WATER M&E	45	1	156,377.00
M&E 0015 WATER METERS	6/30/2001	WATER M&E	45	1	50,598.00
M&E 0016 METERS 01-02	6/30/2002	WATER M&E	45	1	42,429.00
M&E 0017 WTR METERS 02-03	6/30/2003	WATER M&E	45	1	33,416.00
M&E 0018 WTR METERS 04-05	6/30/2005	WATER M&E	45	1	74,322.00
M&E 0019 WTR METERS 04-05	9/30/2005	WATER M&E	45	1	90,996.00
M&E 0020 EQUIPMENT M-116-W	6/30/2001	WATER M&E	10	1	6,245.00
M&E 0021 CONTENTS OF LIFT STATIONS	6/30/1970	WATER M&E	45	1	5,000.00
M&E 0022 CONTENTS OF P.S. (1035 LINCOLN)	6/30/1960	WATER M&E	45	1	87,500.00
M&E 0023 CONTENTS OF P.S. (3249 RIVER)	6/30/1960	WATER M&E	45	1	40,000.00
M&E 0024 CONTENTS OF P.S. (906 KINGS)	6/30/1960	WATER M&E	45	1	105,000.00
M&E 0025 CONTENTS OF RETENTION BASIN	6/30/1988	WATER M&E	45	1	425,000.00
M&E 0026 VORTEX VALVES	6/30/2000	WATER M&E	45	1	33,400.00
M&E 0027 VORTEX VALVES	6/30/2001	WATER M&E	45	1	76,752.00
M&E 0028 CHLORINE PUMP	6/30/2001	WATER M&E	45	1	25,893.00
M&E 0029 CHLORINE TANKS	6/30/2009	WATER M&E	45	1	33,404.00
M&E 0030 SCADA SYSTEM IMPROVEMENTS	6/30/2006	SEWAGE M&E	7	1	36,099.00
M&E 0031 VERTICAL NON CLOG PUMPS	6/30/2007	SEWAGE M&E	10	1	14,502.00
UTIL SYS 0011 TRANS. MAINS	6/30/1980	SEWAGE UTIL SY	45	1	2,819,548.00
UTIL SYS 0012 TRANS, MAINS	6/30/2005	SEWAGE UTIL SY	45	1	156,629.00
UTIL SYS 0013 TRANS. MAINS - REPAIRS	6/30/2004	SEWAGE UTIL SY	15	1	82,382.00
UTIL SYS 0014	6/30/2004	SEWAGE	15	1	20,783.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
TRANS. MAINS - REPAIRS UTIL SYS 0015	6/30/2006	UTIL SY SEWAGE	15	1	75,337.00
TRANS. MAINS - REPAIRS UTIL SYS 0016	6/30/1998	UTIL SY SEWAGE	10	1	9,670.00
EQUIPMENT UTIL SYS 0017	6/30/1999	UTIL SY SEWAGE	10	1	31,722.00
EQUIPMENT 98-99 UTIL SYS 0018	6/30/2000	UTIL SY SEWAGE	10	1	23,935.00
EQUIPMENT 99-00 UTIL SYS 0019	6/30/2001	UTIL SY SEWAGE	45	1	944,607.00
SEWER REPLACEMENT 00-01 UTIL SYS 0020	6/30/2002	UTIL SY SEWAGE	45	1	11,850,085.00
DOWNRIVER SEWER SYSTEM UTIL SYS 0021	6/30/2003	UTIL SY	45	1	-250,957.00
DOWNRIVER SEWER SYSTEM ADJUSTMENT UTIL SYS 0022	6/30/2002	UTIL SY SEWAGE	45	1	770,317.00
SEWER REPLACEMENT 01-02 UTIL SYS 0023	6/30/2002	UTIL SY SEWAGE	45	1	237,663.00
SEWER LININGS 01-02 UTIL SYS 0024	6/30/2004	UTIL SY SEWAGE	45	1	182,258.00
SEWER LININGS 03-04 UTIL SYS 0025	6/30/2005	UTIL SY SEWAGE	45	1	234,573.00
SEWER LININGS UTIL SYS 0026	6/30/2006	UTIL SY SEWAGE	45	1	514,357.00
SEWER LININGS 05-06 UTIL SYS 0027	6/30/2004	UTIL SY SEWAGE	25	1	64,482.00
EMMONS -SAN SWR REHAB UTIL SYS 0028	6/30/2005	UTIL SY SEWAGE	25	1	5,000.00
EMMONS -SAN SWR REHAB UTIL SYS 0029	6/30/2004	UTIL SY SEWAGE	25	1	64,461.00
SANITARY SEWER REHAB 03-04 UTIL SYS 0030	6/30/2005	UTIL SY SEWAGE	45	1	364,538.00
SANITARY SEWER REHAB 04-05 UTIL SYS 0031	6/30/1988	UTIL SY SEWAGE	45	1	10,250,000.00
RETENTION BASIN UTIL SYS 0032	6/30/2003	UTIL SY SEWAGE	45	1	519,628.00
SEWER REPLACEMENT 02-03 UTIL SYS 0033	6/30/2006	UTIL SY SEWAGE	45	1	510,505.00
DOWNRIVER SEWER SYSTEM UTIL SYS 0034	6/30/2007	UTIL SY SEWAGE	45	1	487,691.00
SEWER LININGS UTIL SYS 0035	6/30/2008	UTIL SY SEWAGE	45	1	81,769.00
SEWER LININGS UTIL SYS 0036	6/30/2008	UTIL SY SEWAGE	25	1	20,123.00
STORM STRUCTURE REHAB UTIL SYS 0037	6/30/2008	UTIL SY SEWAGE	25	1	157,346.00
STORM STRUCTURE REHAB CDBG UTIL SYS 0038	6/30/2008	UTIL SY SEWAGE	45	1	80,924.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
SEWER MAINS		UTIL SY			
UTIL SYS 0039	6/30/2008	SEWAGE	45	1	1,487,166.00
DOWNRIVER SEWER SYSTEM		UTIL SY			
UTIL SYS 0040	6/30/2009	SEWAGE	25	1	268,476.00
STORM STRUCTUR PROGRAM CDBG		UTIL SY			
UTIL SYS 0041	6/30/2009	SEWAGE	45	1	63,504.00
STORM SEWER		UTIL SY			
UTIL SYS 0042	6/30/2009	SEWAGE	45	1	58,300.00
CATCH BASINS CDBG		UTIL SY			
UTIL SYS 0043	6/30/2009	SEWAGE	45	1	3,736,201.00
DOWNRIVER SEWER SYSTEM		UTIL SY			
UTIL SYS 0044	6/30/2010	SEWAGE	45	1	29,802.00
CATCH BASINS		UTIL SY			
UTIL SYS 0045	6/30/2010	SEWAGE	45	1	101,619.00
KINGS HIGHWAY SEWER REPLACEMENT		UTIL SY			
UTIL SYS 0046	6/30/2010	SEWAGE	45	1	64,750.00
SEWER LININGS		UTIL SY			
UTIL SYS 0047	6/30/2010	SEWAGE	45	1	235,800.00
SEWER REPR/UPGRADES		UTIL SY			
UTIL SYS 0048	6/30/2010	SEWAGE	45	1	29,870.00
SEWER PUMP/MORAN STREE		UTIL SY			
UTIL SYS 0000	6/30/1988	WATER	45	1	2,346,810.00
WATER MAINS 1988		UTIL SY			
UTIL SYS 0001	6/30/1980	WATER	45	1	1,018,297.00
SERV. INSTALLATIONS		UTIL SY			
UTIL SYS 0002	6/30/1966	WATER	45	1	736,610.00
WATER MAINS		UTIL SY			
UTIL SYS 0003	6/30/1989	WATER	45	1	2,466,070.00
WATER MAINS 1989		UTIL SY			
UTIL SYS 0004	6/30/1991	WATER	45	1	3,385,777.00
WATER MAINS 1991		UTIL SY			
UTIL SYS 0005	6/30/1991	WATER	45	1	952,000.00
#NAME?		UTIL SY			
UTIL SYS 0006	6/30/1995	WATER	45	1	123,472.00
ST. JOHNS MAINS		UTIL SY			
UTIL SYS 0007	6/30/1980	WATER	45	1	826,290.00
DISTR SYSTEMS		UTIL SY			
UTIL SYS 0008	6/30/1996	WATER	45	1	1,192,964.00
KMART SEWER		UTIL SY			
UTIL SYS 0009	6/30/2008	WATER	45	1	25,348.00
RIVERDRIVE WATERMAIN		UTIL SY			
UTIL SYS 0010	6/30/2010	WATER	45	1	26,499.00
WATERMAIN RESTORATIONS		UTIL SY			
Sub-Totals for department:				309	156,344,796.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
Department:	101				
IT COMP 0001 COMPUTERS	6/30/2000	IT COMP	10	1	1,362.00
IT COMP 0002 COMPUTERS	6/30/2000	IT COMP	10	1	3,278.00
IT COMP 0003 COMPUTERS	6/30/1999	IT COMP	10	1	1,109.00
IT COMP 0004 Y2K UPGRADE	6/30/1999	IT COMP	15	1	4,714.00
IT COMP 0005 COMPUTERS/PRINTERS	6/30/2004	IT COMP	10	1	1,933.00
IT COMP 0006 PRINTER/FEEDER	6/30/2004	IT COMP	10	1	1,678.00
IT COMP 0007 DELL SERVER	6/30/2005	IT COMP	10	1	9,251.00
Sub-Totals for department:		101		7	23,325.00

Department:	253				
IT COMP 0008 LASER PRINTER	6/30/2004	IT COMP	10	1	2,142.00
Sub-Totals for department:		253		1	2,142.00

Department:	265				
VEHIC 0101 IN-CAR MTCS'/EQUIPMENT	6/30/2008	VEHICLE	5	1	124,702.00
Sub-Totals for department:		265		1	124,702.00

Department:	305				
IT COMP 0011 LP PRIDE COMPUTERS	6/30/2004	IT COMP	5	1	4,488.00
VEHIC 0006 FORD CROWN VICTORIA	6/30/2000	VEHICLE	5	1	25,234.00
VEHIC 0050 JEEP GRAND CHEROKEE	6/30/2006	VEHICLE	5	1	16,090.00
VEHIC 0069 FORD PICKUP	6/30/2001	VEHICLE	5	1	19,855.00
VEHIC 0070 FORD CROWN VICTORIA	6/30/2004	VEHICLE	5	1	26,000.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
VEHIC 0071 FORD CROWN VICTORIA	6/30/2001	VEHICLE	5	1	24,882.00
VEHIC 0072 FORD CROWN VICTORIA	6/30/2003	VEHICLE	5	1	27,184.00
VEHIC 0073 FORD CROWN VICTORIA	6/30/2003	VEHICLE	5	1	27,184.00
VEHIC 0074 FORD EXPEDITION	6/30/2002	VEHICLE	5	1	28,000.00
VEHIC 0075 FORD CROWN VICTORIA	6/30/2004	VEHICLE	5	1	26,000.00
VEHIC 0076 PLYMOUTH GRAND FURY	6/30/1982	VEHICLE	5	1	8,568.00
VEHIC 0077 FORD CROWN VICTORIA	6/30/2000	VEHICLE	5	1	24,980.00
VEHIC 0079 FORD CROWN VICTORIA	6/30/2004	VEHICLE	5	1	26,000.00
VEHIC 0080 FORD CROWN VICTORIA	6/30/2003	VEHICLE	5	1	24,560.00
VEHIC 0081 FORD TAURUS	6/30/1998	VEHICLE	5	1	12,850.00
VEHIC 0082 FORD TAURUS	6/30/1998	VEHICLE	5	1	12,850.00
VEHIC 0083 FORD TAURUS	6/30/1996	VEHICLE	5	1	11,811.00
VEHIC 0084 FORD CROWN VICTORIA	6/30/2004	VEHICLE	5	1	26,000.00
VEHIC 0085 FORD CROWN VICTORIA	6/30/2003	VEHICLE	5	1	27,184.00
VEHIC 0086 FORD PICKUP	6/30/2001	VEHICLE	5	1	19,885.00
VEHIC 0087 FORD CROWN VICTORIA	6/30/1999	VEHICLE	5	1	24,448.00
VEHIC 0088 FORD CROWN VICTORIA (2005)	6/30/2006	VEHICLE	5	1	19,600.00
VEHIC 0089 FORD CROWN VICTORIA (2005)	6/30/2006	VEHICLE	5	1	19,600.00
VEHIC 0090 FORD CROWN VICTORIA (2005)	6/30/2006	VEHICLE	5	1	19,600.00
VEHIC 0091 FORD CROWN VICTORIA (2005)	6/30/2006	VEHICLE	5	1	19,600.00
VEHIC 0093 CARGO TRAILER	6/30/2006	VEHICLE	5	1	1,543.00
VEHIC 0094 FORD FIVE-HUNDRED	6/30/2008	VEHICLE	5	1	15,000.00
VEHIC 0095 FORD EXPLORER	6/30/2008	VEHICLE	5	1	15,000.00
VEHIC 0096	6/30/2008		5	1	32,635.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
FORD CROWN VICTORIA VEHIC 0097	6/30/2008	VEHICLE	5	1	32,891.00
FORD CROWN VICTORIA VEHIC 0098	6/30/2008	VEHICLE	5	1	32,891.00
FORD CROWN VICTORIA VEHIC 0099	6/30/2008	VEHICLE	5	1	32,891.00
FORD CROWN VICTORIA VEHIC 0100	6/30/2008	VEHICLE	5	1	39,078.00
FORD CROWN VICTORIA VEHIC 0102	6/30/2008	VEHICLE	5	1	36,323.00
FORD CROWN VICTORIA VEHIC 0103	6/30/2009	VEHICLE	5	1	37,832.00
FORD CROWN VICTORIA (2009) VEHIC 0104	6/30/2009	VEHICLE	5	1	23,189.00
FORD CROWN VICTORIA (2009) VEHIC 0105	6/30/2009	VEHICLE	5	1	33,541.00
FORD CROWN VICTORIA (2009) VEHIC 0106	6/30/2010	VEHICLE	5	1	37,176.00
FORD/V8 (2010) VEHIC 0107	6/30/2010	VEHICLE	5	1	34,748.00
FORD/V8 (2010) VEHIC 0108	6/30/2010	VEHICLE	5	1	31,994.00
FORD/V8 (2010) VEHIC 0109	6/30/2010	VEHICLE	5	1	29,274.00
FORD/V8 (2010) VEHIC 0110	6/30/2010	VEHICLE	5	1	15,000.00
FORD FREESTYLE VAN (2010)		VEHICLE			
Sub-Totals for department:		305		42	1,003,459.00

Department:	340				
VEHIC 0049	6/30/2006		5	1	22,807.00
2006 FORD F-250		VEHICLE			
VEHIC 0062	6/30/1998		20	1	255,000.00
SUTPHEN RESCUE PUMPER		VEHICLE			
VEHIC 0063	6/30/2003		20	1	341,271.00
SUTPHEN CUSTOM PUMPER		VEHICLE			
VEHIC 0064	6/30/1982		20	1	259,116.00
SUTPHEN AERIAL TOWER		VEHICLE			
VEHIC 0065	6/30/1999		20	1	88,755.00
MCCOY MILLER AMBULANCE		VEHICLE			
VEHIC 0066	6/30/2002		5	1	21,722.00
FORD WINDSTAR WAGON		VEHICLE			
VEHIC 0067	6/30/2002		5	1	21,722.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
FORD WINDSTAR WAGON VEHIC 0068	6/30/2002	VEHICLE	5	1	21,722.00
FORD WINDSTAR WAGON VEHIC 0092	6/30/2006	VEHICLE	5	1	33,691.00
2005 GMC YUKON XL 2500		VEHICLE			
Sub-Totals for department:			340	9	1,065,806.00

Department:	445				
IT COMP 0012	6/30/2005		5	1	2,062.00
DELL COMPUTER/MONITOR		IT COMP			
Sub-Totals for department:			445	1	2,062.00

Department:	661				
EQUIP 0001	6/30/1999		15	1	6,295.00
FERRIS 61' TRACTOR MOWER EQUIP 0002	6/30/1997	EQUIP	15	1	21,388.00
EXCEL HUSTLER TRACTOR EQUIP 0003	6/30/1999	EQUIP	15	1	6,295.00
FERRIS 61" TRACTOR MOWER EQUIP 0004	6/30/2003	EQUIP	15	1	6,999.00
FERRIS 61" TRACTOR MOWER EQUIP 0005	6/30/1999	EQUIP	15	1	6,295.00
FERRIS 61" TRACTOR MOWER EQUIP 0006	6/30/1993	EQUIP	15	1	2,518.00
WOODS 90" ROTARY MOWER EQUIP 0007	6/30/1999	EQUIP	15	1	6,295.00
FERRIS 61" TRACTOR MOWER EQUIP 0008	6/30/2006	EQUIP	15	1	32,335.00
XL BRUSH CHIPPER EQUIP 0009	6/30/2006	EQUIP	15	1	7,000.00
FERRIS 61" TRACTOR MOWER EQUIP 0010	6/30/2006	EQUIP	15	1	7,000.00
FERRIS 61" TRACTOR MOWER EQUIP 0011	6/30/2006	EQUIP	15	1	7,000.00
FERRIS 61" TRACTOR MOWER EQUIP 0012	6/30/2007	EQUIP	15	1	29,978.00
VIBRATORY ROLLER EQUIP 0013	6/30/2009	EQUIP	15	1	4,986.00
9' PLOW EQUIP 0014	6/30/2009	EQUIP	15	1	4,986.00
9' PLOW EQUIP 0015	6/30/2010	EQUIP	15	1	4,604.00
TRAFFIC ARROW BOARD EQUIP 0016	6/30/2010	EQUIP	15	1	4,604.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
TRAFFIC ARROW BOARD		EQUIP			
VEHIC 0007	6/30/1999		5	1	24,842.00
FORD PICKUP		VEHICLE			
VEHIC 0008	6/30/1999		5	1	24,842.00
FORD PICKUP		VEHICLE			
VEHIC 0009	6/30/2004		5	1	12,652.00
FORD POWERSTROKE 20-PASS BUS		VEHICLE			
VEHIC 0010	6/30/1997		20	1	12,000.00
FORD PARATRANSIT BUS		VEHICLE			
VEHIC 0011	6/30/1999		20	1	28,625.00
FORD 15 PASS ECONO WAGON		VEHICLE			
VEHIC 0012	6/30/1999		15	1	6,295.00
FERRS 61' TRACTOR MOWER		VEHICLE			
VEHIC 0013	6/30/1997		15	1	21,388.00
EXCEL HUSTLER TRACTOR		VEHICLE			
VEHIC 0014	6/30/1999		16	1	6,295.00
FERRIS 61" TRACTOR MOWER		VEHICLE			
VEHIC 0015	6/30/2005		15	1	6,290.00
FERRS 61" TRACTOR MOWER		VEHICLE			
VEHIC 0016	6/30/1999		15	1	6,295.00
FERRIS 61" TRACTOR MOWER		VEHICLE			
VEHIC 0017	6/30/1993		15	1	2,518.00
WOODS 61" ROTARY MOWER		VEHICLE			
VEHIC 0018	6/30/1999		15	1	6,295.00
FERRIS 61" TRACTOR MOWER		VEHICLE			
VEHIC 0019	6/30/1999		5	1	17,898.00
MERCURY SABLE LS		VEHICLE			
VEHIC 0020	6/30/1999		5	1	15,790.00
MERCURY SABLE LS		VEHICLE			
VEHIC 0021	6/30/1999		5	1	24,842.00
FORD PICKUP		VEHICLE			
VEHIC 0022	6/30/2000		5	1	19,563.00
FORD PICKUP		VEHICLE			
VEHIC 0023	6/30/2003		20	1	62,096.00
FORD 2-TON DUMP TRUCK		VEHICLE			
VEHIC 0024	6/30/1982		20	1	43,349.00
FORD DUMP TRUCK		VEHICLE			
VEHIC 0025	6/30/1994		20	1	58,298.00
FORD 7.2 CU YD DUMP TRUCK		VEHICLE			
VEHIC 0026	6/30/1994		20	1	58,298.00
FORD 7.3 CY UD DUMP TRUCK		VEHICLE			
VEHIC 0027	6/30/1994		20	1	63,483.00
FORD 7.3 CU YD DUMP TRUCK		VEHICLE			
VEHIC 0028	6/30/1975		20	1	27,150.00
FORD FLAT BED TRUCK		VEHICLE			
VEHIC 0029	6/30/1983		20	1	46,842.00
FORD DUMP TRUCK		VEHICLE			

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location Asset Type	Life (yrs)	Qty	Original Cost
Asset Description					
VEHIC 0030 FORD SEMI TRACTOR TRUCK	6/30/1994	VEHICLE	20	1	62,590.00
VEHIC 0031 BENSON TRAILER	6/30/2000	VEHICLE	20	1	43,900.00
VEHIC 0032 ELGIN DUAL GUTTERBROOM SWEEPER	6/30/2004	VEHICLE	20	1	118,150.00
VEHIC 0033 ELGIN SINGLE GUTTERBROOM SWEEPER	6/30/2004	VEHICLE	20	1	118,150.00
VEHIC 0034 ELGIN DUAL GUTTERBROOM SWEEPER	6/30/2004	VEHICLE	20	1	118,150.00
VEHIC 0035 ELGIN SINGLE GUTTERBROOM SWEEPER	6/30/2004	VEHICLE	20	1	118,150.00
VEHIC 0036 INTERNATIONAL AERIAL	6/30/1984	VEHICLE	20	1	71,599.00
VEHIC 0037 FORD AERIAL	6/30/2000	VEHICLE	20	1	103,527.00
VEHIC 0038 FORD F750 VAN	6/30/2000	VEHICLE	10	1	114,223.00
VEHIC 0039 FORD E350 VAN	6/30/2001	VEHICLE	10	1	24,915.00
VEHIC 0040 VEHICLE	6/30/2001	VEHICLE	10	1	113,000.00
VEHIC 0041 FORD F950 DUMP	6/30/2001	VEHICLE	10	1	54,521.00
VEHIC 0042 V-W54 2003 DUMP	9/30/2003	VEHICLE	10	1	47,631.00
VEHIC 0043 V-W55 2003 DUMP	6/30/2003	VEHICLE	10	1	47,631.00
VEHIC 0044 2004 FORD E-250 SUPER VAN	6/30/2004	VEHICLE	5	1	14,196.00
VEHIC 0045 2004 F-250 SUPER DUTY PICK UP	6/30/2004	VEHICLE	5	1	14,009.00
VEHIC 0046 2004 F-250 SUPER DUTY PICK UP	6/30/2004	VEHICLE	5	1	14,009.00
VEHIC 0047 2005 FORD F-250	9/30/2006	VEHICLE	5	1	31,558.00
VEHIC 0048 2006 FORD F-350	6/30/2006	VEHICLE	5	1	38,617.00
VEHIC 0051 2004 F-250 SUPER DUTY PICK UP	6/30/2004	VEHICLE	5	1	14,009.00
VEHIC 0052 2007 FORD E250 CARGO VAN	6/30/2007	VEHICLE	10	1	19,400.00
VEHIC 0053 2007 FORD E250 CARGO VAN	6/30/2007	VEHICLE	10	1	19,400.00
VEHIC 0054 2007 FORD CROWN VICTORIA	6/30/2007	VEHICLE	5	1	20,098.00
VEHIC 0055	6/30/2007		10	1	85,120.00

CITY OF LINCOLN PARK FIXED ASSET LISTING

Asset Number	Acquired Date	Location	Life (yrs)	Qty	Original Cost
2006 STERLING LT8513 DUMP TRUCK VEHIC 0056	9/30/2007	VEHICLE	10	1	85,120.00
2006 STERLING LT8513 DUMP TRUCK VEHIC 0057	6/30/2008	VEHICLE	20	1	93,574.00
CATERPILLAR LOADER VEHIC 0058	6/30/2008	VEHICLE	20	1	63,331.08
CASE BACKHOE VEHIC 0059	6/30/2009	VEHICLE	7	1	49,007.00
2009 FORD F550 DUMP TRUCK VEHIC 0060	6/30/2009	VEHICLE	10	1	96,704.00
2009 FORD DUMP TRUCK VEHIC 0061	6/30/2009	VEHICLE	10	1	96,704.00
2009 FORD DUMP TRUCK VEHIC 0078	6/30/2001	VEHICLE	5	1	24,882.00
FORD CROWN VICTORIA		VEHICLE			
Sub-Totals for department:		661		70	2,690,399.08
Grand-Totals:			Total Assets: 440		161,256,691.08
			Record Count: 440		



DEBT MANAGEMENT PROGRAM



DEBT MANAGEMENT PROGRAM

The city could issue general obligation (GO) debt up to 8.0% of our total Equalized Assessed Value without referendum. Other methods of financing are revenue bonds, special assessment bonds, and special service area bonds.

Revenue bonds are generally used to finance enterprise activities and are paid by the revenue generated by users of the services. Special assessment and special service area bonds are used to provide improvements to a relatively small number of property owners, who are then responsible for the bond repayment. Even though the city could legally borrow much more than it does, it would never utilize the full extent of the debt margin.

It has been and continues to the city focuses on new revenue sources and containing expenditures.

The city had paid off all general obligation bond debt by 2010/11 but is undertook a new bond issue in the form of a Limited Tax obligation Bond issue of \$3,445,000. The LTGO 20 year tax-exempt bonds were issued in September of 2011. These bonds funded the replacement of all city water meters and a fixed based antenna reading system.

2011 Equalized Assessed Valuation	<u>\$646,143,072</u>
X 8.0% = Legal Debt Limit	<u>\$ 51,691,446</u>
Less - General Obligation	<u>\$ 3,445,000</u>
Legal Debt Margin remaining \$	\$ <u>48,246,446</u>

The city adheres to the following policies regarding debt management:

Confine long-term borrowing to a time period not to exceed the useful life of the equipment or project.

Fully disclose information in financial reports and official statements.

Restrict current activities to a point where all bond covenants will be met.

Debt service will not exceed 10% of operating expenditures for the general fund and 15% of operating expenditures for the enterprise funds.



DEBT MANAGEMENT PROGRAM

No capital expenditure for \$500,000 or less will be financed. For a more detailed discussion of our debt policies see our Policies section of the budget.

City Council Adopted Debt Management Program and Policies

The purpose of the Lincoln Park Debt management program is to manage the debt obligations and maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities, and equipment that are beneficial to the City and necessary for essential services. Analysis of the debt position is important, however with slowed or nominal growth indicates there will be no immediate need for capital financing. The Debt Management Program is based on the principal that resources, as well as needs, should drive the City's debt issuance program.

Proposed long-term financings are linked with the economic, demographic and financial resources expected to be available to pay for that debt. Long-term financing is used only after considering alternative funding sources, such as project revenues, Federal and State grants and special assessments.

The City property tax debt shall be maintained at a level considered manageable by the rating agencies based upon current economic conditions including, among others, population, per capita income and assessed valuation.

The City shall structure all long-term debt with prepayment options except when alternative structures are more advantageous to the City. The City will consider prepaying or decreasing portions of outstanding debt when available resources are identified. For bonds repaid solely with property taxes, the City will strive for a debt service fund balance in an amount not less than the succeeding year's principal and interest requirements. The reserve fund requirements for other bond issues will be set forth in their respective bond covenants. The Department of Finance shall annually verify compliance with the charter debt requirements.

The Lincoln Park city code states the specific borrowing power of the City and it is summarized in the section on finance and taxation. The City of Lincoln Park has no current general obligation debt and no plans to issue general obligation debt.

The City has been named as a defendant in a lawsuit alleging violations of the Clean Water Act occurring in the downriver sewage treatment system. Several other communities, including Wayne County, were also named as defendants. Under terms of the consent decree, the communities are required to undertake construction projects to expand the capacity of the system and eliminate any violations of the Clean Water Act. The estimated total cost of the project is approximately \$300,000,000 with the City's share estimated to be approximately \$14,000,000. To date, the City has issued bonds of



DEBT MANAGEMENT PROGRAM

approximately \$1,500,000 to approximately \$12,500,000. The bonds are being paid through a court-ordered judgment levy.

Project completion bonds in the amount of \$992,079 were issued in August 2007. Capital improvement bonds in the amount of \$437,575 were approved for issuance by the City Council. The County expects to issue these bonds within the next two fiscal years.

Funds received from a tax levy are restricted for the payment of outstanding Enterprise Fund debt. In addition, restricted assets result from the establishment of debt and operating reserves related to county sewage disposal system bonds. The restricted assets at June 30, 2007 consist of the following:

Cash and cash equivalents:

Ecorse Creek replacement reserve	\$1,000,000
Enterprise Fund debt service	\$ 556,654
Water and sewer capital improvement	\$1,539,896
Engineering and sewer improvement reserve	<u>\$ 648,397</u>
Total cash and cash equivalents	\$3,744,947

Wayne County sewage disposal system:

Assets held at Wayne County for future debt payments	\$1,674,975
Assets held at Wayne County for sewer operations	<u>\$ 896,671</u>
Total restricted assets	<u>\$6,316,593</u>

Current liabilities to be paid from restricted assets of \$1,091,248 at June 30, 2007 consists of the current portion of the Ecorse Creek pollution bonds and the Downriver Sewage Disposal System (Series A&B and State Revolving Fund) bonds, which are to be paid from debt levy revenue.

According to Charter, no loans shall be made by the Council or by its authority exceeding the amounts prescribed in this chapter. For any loans lawfully made, the bonds of the City may be issued bearing a legal rate of interest. A record showing the dates, numbers and amounts of all bonds issued, and when due, shall be kept by the City Finance Director. When deemed necessary by the Council to extend the time of payment, new bonds may be issued in place of former bonds falling due, in such manner as merely to change, but not to increase, the indebtedness of the City. Each bond shall show upon its face the class of indebtedness to which it belongs, and from what fund it is payable.

Every bond issued by the City shall contain on its face a statement specifying the object for which the same is issued, and if issued for the purpose of raising money for any public improvement, the particular public improvement shall also be specified on the face of such bond, and it shall be unlawful for any officer of the City to sign or issue any



DEBT MANAGEMENT PROGRAM

such bond aforesaid, or to use bonds or the proceeds from the sale thereof, for any other object than that mentioned on the face of such bond, and any such officer who shall violate any of the provisions of this section shall be deemed guilty of a misdemeanor.

No indebtedness shall be incurred by the issue of bonds or otherwise in any sum which, including existing indebtedness, shall exceed eight percent of the assessed valuation of the real and personal property within the City subject to taxation as shown by the last preceding assessment roll of the City; provided, however, that bonds issued for public improvements in connection with which a special assessment is made to pay therefore and which are a charge upon such district shall not be included in determining the amount of such indebtedness. Moneys on hand in the Sinking Fund, limited to the payment of indebtedness, may be treated as a reduction of such indebtedness to that extent. Whenever the City is authorized to acquire, own, purchase, construct or operate any public utility, it may, for the purpose of acquiring, owning, purchasing, constructing or operating the same, borrow money on the credit of the City. The amount of money which may be borrowed for any such purpose on the credit of the City shall not exceed three percent of the assessed valuation of all real and personal property of the City, and if, as appears by the last preceding United States census, the City shall attain a population in excess of thirty thousand, then such sum shall not exceed two percent of the assessed valuation of all the real and personal property of the City. The City may also, for the purpose of acquiring, owning, purchasing, constructing or operating such public utility, issue mortgage bonds therefore beyond the general limits of bonded indebtedness prescribed by law, provided that such mortgage bonds issued beyond the general limit of bonded indebtedness prescribed by the law shall not impose any liability upon the City, but shall be secured only upon the property and revenue of such public utilities, including a franchise stating the terms upon which, in case of foreclosure, the purchaser may operate the same, which franchise shall in no case extend for a longer period than twenty years from the time of the sale of such utility and franchise on foreclosure. And provided, further, that in case of the issuance of mortgage bonds, a special sinking fund shall be created by setting aside such percentage of the gross or net earnings of the public utility as may be deemed sufficient for the payment of the mortgage bonds at maturity.

The City shall not have power to incur indebtedness or issue bonds of any kind, except for emergency purposes as hereinafter provided, and bonds secured only by mortgage on the property and franchise of the public utility, which shall exceed in the aggregate ten percent of the assessed valuation of all the real and personal property in the City.

Whenever any judgment or decree of any court shall be rendered or decreed against the City of Lincoln Park, and said City shall be unable to meet the payment of such judgment or decree by reason of the limitation of its power of taxation, then and in such case, it



DEBT MANAGEMENT PROGRAM

shall be lawful for the Council of said City to issue the bonds of such City to an amount not exceeding the sum of such judgment or decree, and the taxed costs arising in the procuring of such judgment or decree, together with the interest thereon, which bonds may be made payable at such times and place and at such rate of interest, not exceeding six percent per annum, as shall be prescribed by the Council, and such bonds shall be sold and disposed of at not less than par value, in such manner as may be deemed advisable by said Council.



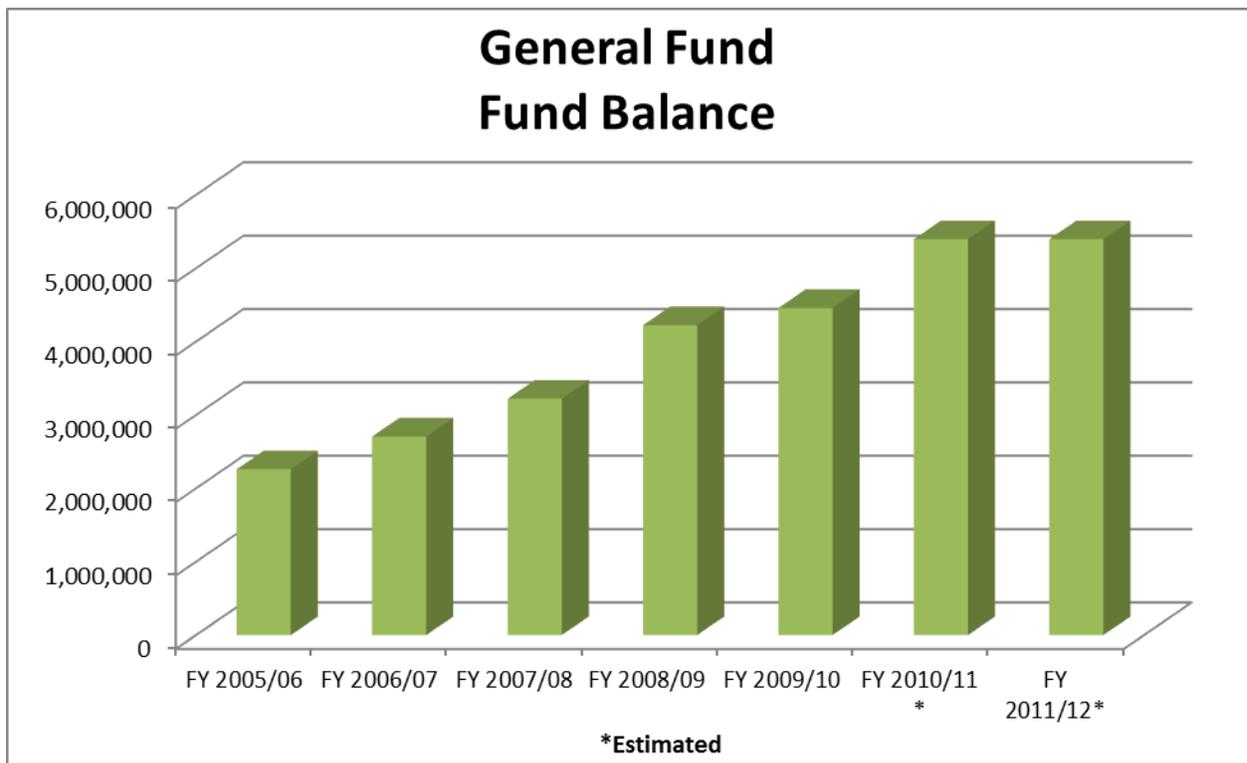
SCHEDULES & SUMMARIES



USE OF FUND BALANCE

A budgeted use of, or contribution to Fund Balance exists when there is an inequality between budgeted revenues and expenditures in a given fund. If expenditures exceed revenues, a use of Fund Balance is needed to balance the budget. If revenues exceed expenditures, then a contribution to Fund Balance exists.

In 2005, the City used a large portion of Fund Balance reserves to set up three internal service funds. In 2006, the City used nearly \$200,000 but due to strategic financial planning in 2007, there was a small contribution to Fund Balance followed by contributions in both 2008 and 2009. In 2010 and 2011 the City chose to continue to be solvent by laying off employees and cutting back in areas such as supplies and overtime and will once again have a contribution to fund balance in both years. The 2011/12 budget year could be the most challenging yet due to declining city-wide taxable value of over 10% which will continue to decline in future years. Along with that, the State Budget is calling for the potential of losing nearly all of our 2 million of statutory revenue sharing. In 2010 and 2011 the City had already reduced the budget by over a million dollars and we are now working at bare-bone levels in most departments. The budget once again reflects minimal capital funding and is reduced by positions in both the Police Department as well as the Fire Department unless employee concessions are agreed to. The City must continually look for new and innovative ways to reduce expenditures as revenues are continuing to decline.



**GENERAL FUND
CHANGES IN FUND BALANCE**

DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Property Taxes	12,522,497	15,461,717	15,524,341	14,231,345	15,533,655	13,651,537
Federal Sources	0	0	0	0	0	0
State Sources	5,390,964	5,258,876	4,609,332	4,507,533	4,507,533	3,853,477
Licenses & Permits	1,448,267	1,510,226	842,073	755,380	751,613	746,240
Fines & Forfeits	1,268,188	1,428,089	1,354,886	1,375,000	2,249,856	1,882,408
Interest & Rents	531,405	333,765	92,299	39,000	38,000	39,000
Transfer from Other Funds	382,893	0	0	0	0	0
Proceeds from LTD	0	0	0	0	0	0
Other	608,806	645,902	1,266,166	1,365,569	1,943,813	1,511,697
TOTAL REVENUES:	22,153,020	24,638,575	23,689,097	22,273,827	25,024,470	21,684,359
EXPENDITURES:						
General Government	7,659,735	10,079,418	10,508,252	10,399,340	10,627,518	10,353,778
Public Safety	11,292,444	11,139,263	11,106,565	11,029,998	11,106,415	9,462,223
Public Works	676,056	655,945	619,711	1,171,288	1,157,276	944,939
Community Development	19,670	19,361	17,904	17,895	14,415	15,308
Recreation & Culture	1,576,619	1,644,361	1,002,076	1,076,469	1,182,034	908,111
Capital Outlay	0	0	0	0	0	0
Transfer to Other Funds	414,533	97,083	200,000	0	0	0
TOTAL EXPENDITURES	21,639,057	23,635,431	23,454,508	23,694,990	24,087,658	21,684,359
BEGINNING FUND BALANCE	2,705,253	3,219,216	4,222,360	4,456,949	4,456,949	5,393,761
ENDING FUND BALANCE	3,219,216	4,222,360	4,456,949	3,035,786	5,393,761	5,393,761
NET CHANGE IN FUND BALANCE	513,963	1,003,144	234,589	(1,421,163)	936,812	0

**MAJOR ROADS
CHANGES IN FUND BALANCE**

DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Federal Grants	0	0	0	0	0	0
State Sources	1,734,709	1,668,670	1,639,374	1,610,093	1,610,093	1,418,498
Interest and Rentals	38,675	4,047	899	4,200	1,500	1,100
Other	20,764	32,679	36,466	2,500	2,500	30,000
TOTAL REVENUE	1,794,148	1,705,396	1,676,739	1,616,793	1,614,093	1,449,598
EXPENDITURES						
Current - Public Works	1,052,481	1,277,018	672,307	1,049,964	935,018	985,991
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	1,052,481	1,277,018	672,307	1,049,964	935,018	985,991
OTHER FINANCING SOURCES (USES)						
Transfer In	0	0	0	0	0	0
Transfer Out	(444,692)	(386,380)	(371,364)	(534,998)	(534,998)	(402,523)
TOTAL OTHER FINANCING SOURCES (USES)	(444,692)	(386,380)	(371,364)	(534,998)	(534,998)	(402,523)
BEGINNING FUND BALANCE	1,240,396	1,537,371	1,579,369	2,212,437	2,212,437	2,356,514
ENDING FUND BALANCE	1,537,371	1,579,369	2,212,437	2,244,268	2,356,514	2,417,598
NET CHANGE IN FUND BALANCE	296,975	41,998	633,068	31,831	144,077	61,084

**LOCAL ROADS
CHANGES IN FUND BALANCE**

DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Federal Grants	0	0	0	0	0	0
State Sources	580,877	559,607	549,939	559,468	559,468	558,280
Interest and Rentals	18,360	1,931	261	750	500	350
Other	21,302	43,812	21,727	1,000	1,000	1,000
TOTAL REVENUE	620,539	605,350	571,927	561,218	560,968	559,630
EXPENDITURES						
Current - Public Works	1,009,013	1,167,552	464,615	1,321,433	1,266,352	895,573
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	1,009,013	1,167,552	464,615	1,321,433	1,266,352	895,573
OTHER FINANCING SOURCES (USES)						
Transfer In	444,692	386,380	371,364	398,983	398,983	402,523
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	444,692	386,380	371,364	398,983	398,983	402,523
BEGINNING FUND BALANCE	698,823	755,041	579,219	315,167	315,167	8,766
ENDING FUND BALANCE	755,041	579,219	315,167	(46,065)	8,766	75,346
NET CHANGE IN FUND BALANCE	56,218	(175,822)	(264,052)	(361,232)	(306,401)	66,580

**CABLE T.V. FUND
CHANGES IN FUND BALANCE**

DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Franchise Fees	86,975	87,865	89,466	85,000	85,000	89,000
Interest and Rentals	0	789	209	250	125	125
Other	2,162	1,614	309	100	100	100
TOTAL REVENUE	89,137	90,268	89,984	85,350	85,225	89,225
EXPENDITURES						
Current - Cable Operations	80,216	42,842	56,018	46,977	58,037	56,713
Capital Outlay	0	0	0	68,000	68,000	0
TOTAL EXPENDITURES	80,216	42,842	56,018	114,977	126,037	56,713
OTHER FINANCING SOURCES (USES)						
Transfer In	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0
BEGINNING FUND BALANCE	297,697	306,618	354,044	388,010	388,010	347,198
ENDING FUND BALANCE	306,618	354,044	388,010	358,383	347,198	379,710
NET CHANGE IN FUND BALANCE	8,921	47,426	33,966	(29,627)	(40,812)	32,512

**SANITATION FUND
CHANGES IN FUND BALANCE**

DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Property Taxes	1,879,779	2,017,257	2,223,010	1,670,443	1,803,448	1,605,507
Composting	0	0	0	368,000	368,000	368,184
Interest Income	0	1,220	278	2,200	1,675	1,200
TOTAL REVENUE	1,879,779	2,018,477	2,223,288	2,040,643	2,173,123	1,974,891
EXPENDITURES						
Contractual Services	1,976,862	1,984,339	2,012,727	2,096,148	2,077,637	1,906,208
Other Charges	0	0	0	2,500	2,500	3,500
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	1,976,862	1,984,339	2,012,727	2,098,648	2,080,137	1,909,708
OTHER FINANCING SOURCES (USES)						
Transfer In	0	97,083	0	58,005	0	0
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	97,083	0	58,005	0	0
BEGINNING FUND BALANCE	0	(97,083)	34,138	244,699	244,699	337,685
ENDING FUND BALANCE	(97,083)	34,138	244,699	244,699	337,685	402,868
NET CHANGE IN FUND BALANCE	(97,083)	131,221	210,561	0	92,986	65,183

**DRUG/FORFEITURE FUND
CHANGES IN FUND BALANCE**

DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Confiscated & Unclaimed	179,568	117,686	114,984	125,000	125,000	115,000
Interest Income	2,410	1,002	211	550	200	150
Other	0	0	0	250	250	250
TOTAL REVENUE	181,978	118,688	115,195	125,800	125,450	115,400
EXPENDITURES						
Current - Public Works	215,373	47,054	0	0	0	0
Current-Public Safety	12,720	26,449	115,776	103,529	100,529	89,554
Capital Outlay	0	0	0	57,000	57,000	25,000
TOTAL EXPENDITURES	228,093	73,503	115,776	160,529	157,529	114,554
OTHER FINANCING SOURCES (USES)						
Transfer In	414,533	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	414,533	0	0	0	0	0
BEGINNING FUND BALANCE	0	368,418	413,603	413,022	413,022	380,943
ENDING FUND BALANCE	368,418	413,603	413,022	378,293	380,943	381,789
NET CHANGE IN FUND BALANCE	368,418	45,185	(581)	(34,729)	(32,079)	846

**WATER SEWER
CHANGES IN FUND BALANCE**

DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Sale of Water	2,480,516	2,814,058	2,412,533	2,724,290	2,724,290	2,841,242
Sewage Disposal Charges	3,928,675	4,442,509	3,939,552	3,282,627	3,282,627	3,243,250
System Maintenance Charge	580,782	310,201	0	0	0	0
Other	365,614	363,569	1,128,792	2,644,981	2,716,752	2,351,641
TOTAL REVENUE	7,355,587	7,930,337	7,480,877	8,651,898	8,723,669	8,436,133
EXPENDITURES						
Cost of Water	1,677,077	1,667,680	1,661,170	1,903,138	1,903,138	2,053,824
Cost of Sewage Disposal	1,980,613	1,836,088	1,740,795	1,983,595	1,956,095	1,830,447
Operations and Maintenance	572,236	606,902	380,618	1,095,817	1,015,191	1,288,817
General and Administrative	1,411,276	1,831,445	1,830,476	2,383,006	2,490,114	2,146,338
Depreciation Expense	1,045,556	1,123,767	1,140,482	525,000	525,000	250,000
Other	775,016	903,893	865,356	1,211,500	1,251,661	1,423,107
TOTAL EXPENDITURES	7,461,774	7,969,775	7,618,897	9,102,056	9,141,199	8,992,533
OPERATING GAIN (LOSS)	(106,187)	(39,438)	(138,020)	(450,158)	(417,530)	(556,400)
NONOPERATING REVENUE (EXPENSE)						
Property Taxes	1,532,113	1,490,212	1,497,167	1,497,894	1,479,183	1,479,183
Investment Income	196,588	31,654	2,902	3,000	1,750	1,850
Interest Expense	(472,617)	(448,913)	(596,405)	(221,315)	(221,315)	(250,000)
TOTAL NONOPERATING REVENUE	1,256,084	1,072,953	903,664	1,279,579	1,259,618	1,231,033
Capital Contributions	(33,203)	0	223,471	0	0	0
NET ASSETS - BEGINNING OF YEAR	26,719,142	27,835,836	28,869,351	29,858,466	29,858,466	30,700,554
NET ASSETS - END OF YEAR	27,835,836	28,869,351	29,858,466	30,687,887	30,700,554	31,375,187
CHANGE IN NET ASSETS	1,116,694	1,033,515	989,115	829,421	842,088	674,633

**MOTOR VEHICLE FUND
CHANGES IN FUND BALANCE**

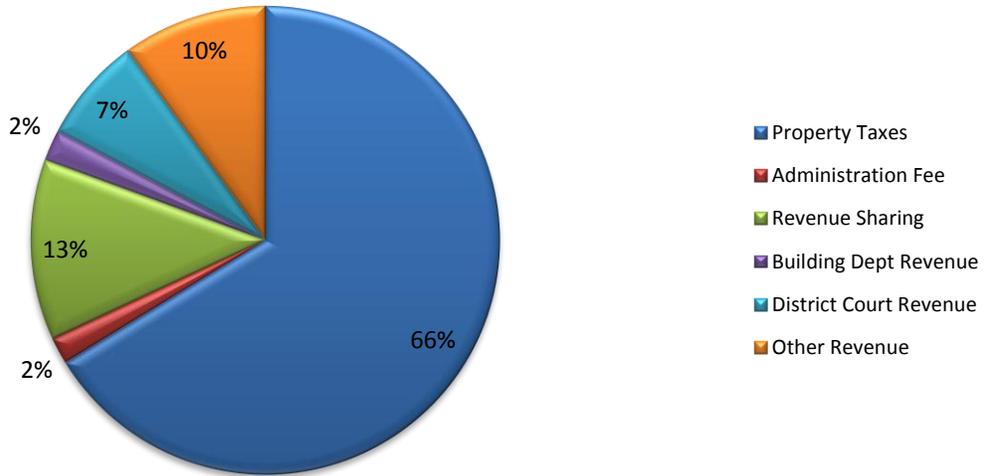
DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Rental Revenue	1,580,925	1,323,133	1,037,156	981,018	981,018	547,217
Interest Income	0	0	273	450	200	200
Other	11,883	8,686	13,120	15,000	15,000	15,000
TOTAL REVENUE	1,592,808	1,331,819	1,050,549	996,468	996,218	562,417
EXPENDITURES						
Current - Public Works	1,021,107	1,061,194	912,699	923,968	931,977	917,388
Capital Outlay	0	37,566	23,453	77,500	77,500	77,500
TOTAL EXPENDITURES	1,021,107	1,098,760	936,152	1,001,468	1,009,477	994,888
OTHER FINANCING SOURCES (USES)						
Capital Contributions	0	0	0	0	0	0
Nonoperating Revenue (Expense)	(8,550)	(5,397)	0	0	0	0
TOTAL OTHER FINANCINGSOURCES (USES)	(8,550)	(5,397)	0	0	0	0
BEGINNING FUND BALANCE	1,822,734	2,385,885	2,613,547	2,727,944	2,727,944	2,714,685
ENDING FUND BALANCE	2,385,885	2,613,547	2,727,944	2,722,944	2,714,685	2,282,214
NET CHANGE IN FUND BALANCE	563,151	227,662	114,397	(5,000)	(13,259)	(432,471)

**TECHNOLOGY SERVICES
CHANGES IN FUND BALANCE**

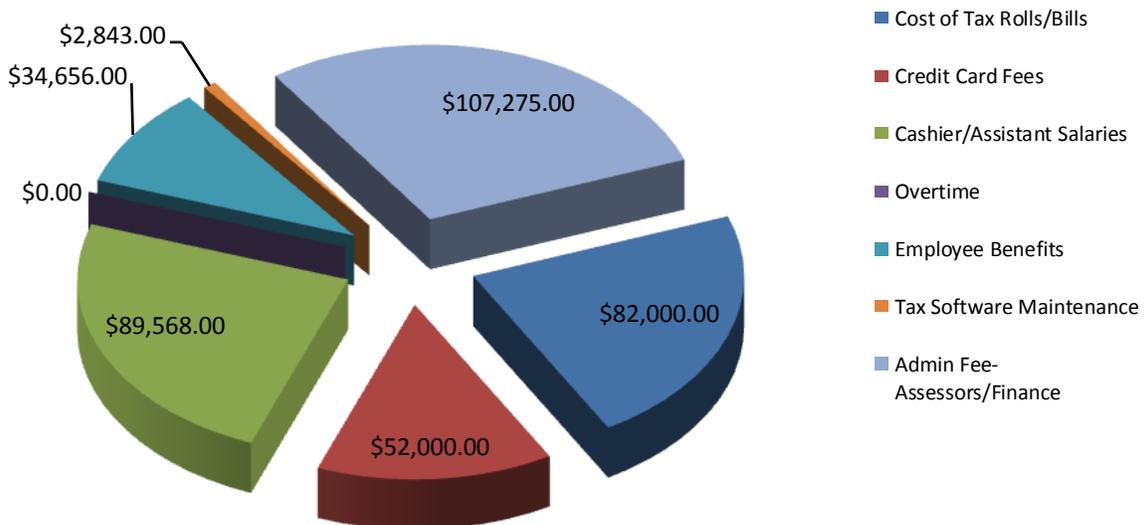
DESCRIPTION	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 BUDGET	2010/11 PROJECTED	2011/12 RECOMMENDED
REVENUES:						
Rental Revenue	212,699	215,072	230,654	165,072	165,072	162,274
Interest Income	0	234	43	350	125	125
Other	0	0	0	0	0	0
TOTAL REVENUE	212,699	215,306	230,697	165,422	165,197	162,399
EXPENDITURES						
Current - Public Works	165,156	195,552	152,800	177,980	177,724	153,989
Capital Outlay	6,626	0	0	42,000	42,000	20,000
TOTAL EXPENDITURES	171,782	195,552	152,800	219,980	219,724	173,989
OTHER FINANCING SOURCES (USES)						
Capital Contributions	0	0	0	0	0	0
Transfer In	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0
BEGINNING FUND BALANCE	102,338	143,255	163,009	240,906	240,906	186,379
ENDING FUND BALANCE	143,255	163,009	240,906	186,348	186,379	174,789
NET CHANGE IN FUND BALANCE	40,917	19,754	77,897	(54,558)	(54,527)	(11,590)

REVENUE SUMMARIES

FY 2011/12 Revenues



Breakdown of Administration Fee Revenue



City of Lincoln Park
FY 2011/12 Property Tax Estimate

TAXABLE VALUE	MILLAGE RATES	TAX DOLLARS	ADMIN FEE
CITY:			
Real 614,531,281	19.3300	\$ 11,878,889.66	\$ 118,788.90
Personal 31,611,791	19.3300	\$ 568,282.01 *	\$ 5,682.82 *
646,143,072		\$ 12,447,171.67	\$ 124,471.72
DDA CAPTURE:			
14,362,798	19.3300	\$ 277,632.89	
		\$ 12,169,538.78	
REFUSE COLLECTION:			
Real 614,531,281	2.3278	\$ 1,430,505.92	\$ 14,305.06
Personal 31,611,791	2.3278	\$ 68,434.91 *	\$ 684.35 *
646,143,072		\$ 1,498,940.83	\$ 14,989.41
DDA CAPTURE:			
14,362,798	2.3278	\$ 33,433.72	
		\$ 1,465,507.11	
SETTING JUDGMENT LEVY:			
643,930	<u>REQUIRED</u> MILLAGE RATE	AMOUNT OF <u>DEBT</u>	
	1.2086	\$ 778,237.00	\$ 7,782.37
SETTING RETENTION BOND:			
643,930	1.1921	\$ 767,630.00	\$ 7,676.30
			\$ 154,919.79
TOTAL MILLAGES:			
	24.0585		
<i>*Estimating Tax collections for Personal Property at approximately a 93% rate.</i>			

TAXABLE VALUE	MILLAGE RATES	TAX DOLLARS	ADMIN FEE
County Millages:			
Operating	5.6483		
Jail	0.9381		
Parks	0.2459		
HCMA	0.2146		
WCCC	2.4769		
RESA	0.0965		
RESA ISD	3.3678		
WCTA	0.5900		
ZOO AUTHORITY	0.1000		
DRAINAGE	0.9214		
614,531,281	11.1352	\$ 6,842,928.72	\$ 68,429.29
31,611,791	11.1115	\$ 326,666.61 *	\$ 3,266.67
		\$ 7,169,595.33	\$ 71,695.95
DDA CAPTURE:			
14,362,798	11.1352	\$ 159,932.63	
School Millages:			
School Oper - NH	17.214		
164,848,865	17.214	\$ 2,837,708.37	\$ 28,377.08
26,314,614	17.214	\$ 421,271.18 *	\$ 4,212.71
		\$ 3,258,979.55	\$ 32,589.80
State Ed	6.0000		
Debt	5.0000		
Capital Project	1.4470		
614,531,281	12.4470	\$ 7,649,070.85	\$ 76,490.71
31,611,791	12.4470	\$ 365,928.93 *	\$ 3,659.29
		\$ 8,014,999.78	\$ 80,150.00
TOTAL SUMMER/WINTER ADMIN:			\$ 339,355.54
TOTAL DDA CAPTURE			\$ 470,999.23

CITY OF LINCOLN PARK
2011 CERTIFIED RATES

SUMMER (NON-HOMESTEAD)

SUMMER (HOMESTEAD)

TAX TYPE	RATE
CITY _(15.5209=CITY: 3.8091=3-YR MILL)	19.3300
RUBBISH	2.3278
RET-BOND	1.1921
ST. SCH.	6.0000
SCH. OPER.	17.9730
SCH. DEBT	3.5000
CAPITAL PROJ. (sinking fund)	1.4436
HOMESTEAD CREDIT	0.0000
COUNTY OPERATING	5.6483

TAX TYPE	RATE
CITY _(15.5209=CITY: 3.8091=3-YR MILL)	19.3300
RUBBISH	2.3278
RET-BOND	1.1921
ST. SCH.	6.0000
SCH. OPER.	17.9730
SCH. DEBT.	3.5000
CAPITOL PROJ. (sinking fund)	1.4436
HOMESTEAD CREDIT	-17.9730
COUNTY OPERATING	5.6483

TOTAL 2010 SUMMER 57.4148

TOTAL 2010 SUMMER 39.4418

SUMMER COMMERCIAL PP = 45.4148
MINUS 12 MILLS OF SCHOOL OPERATING

SUMMER INDUSTRIAL PP = 33.4418
MINUS ALL SCHOOL OPER. AND ALL OF STATE SCHOOL

WINTER (NON-HOMESTEAD)

EXTRA VOTED (County)	0.9529
SOLDIERS RELIEF	0.0368
PUBLIC SAFETY	0.9381
WC PARKS	0.2459
HCMA	0.2146
WCCC	2.4769
RESA-OPER (allocated)	0.0965
RESA ISD (voted operating/Spec. ed)	3.3678
WCTA	0.5900
DETROIT ZOO. AUTH.	0.1000
DRAINAGE	1.2609

(drainage is same as judgment levy levied by the City)

WINTER (HOMESTEAD)

EXTRA VOTED (County)	0.9529
SOLDIERS RELIEF	0.0368
PUBLIC SAFETY	0.9381
WC PARKS	0.2459
HCMA	0.2146
WCCC	2.4769
RESA-OPER (allocated)	0.0965
RESA ISD (voted operating/Spec. ed)	3.3678
WCTA	0.5900
DETROIT ZOO. AUTH.	0.1000
DRAINAGE	1.2609

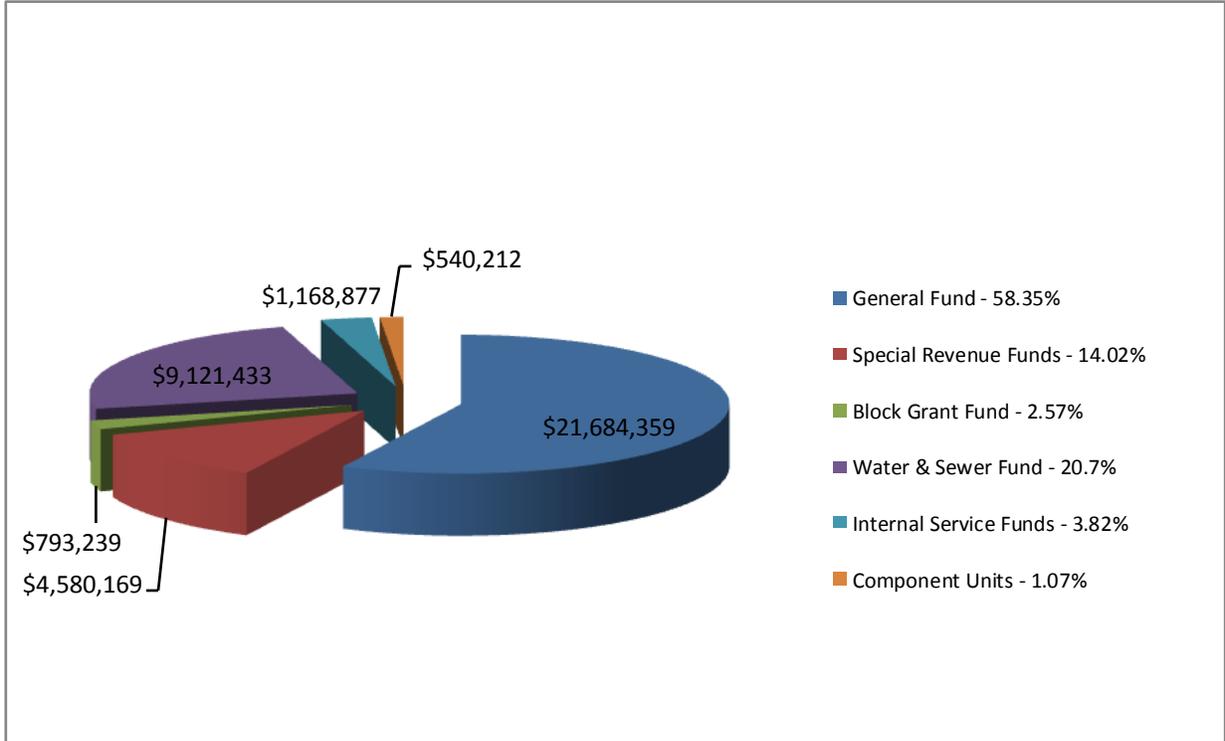
(drainage is same as judgment levy levied by the City)

TOTAL WINTER 10.2804

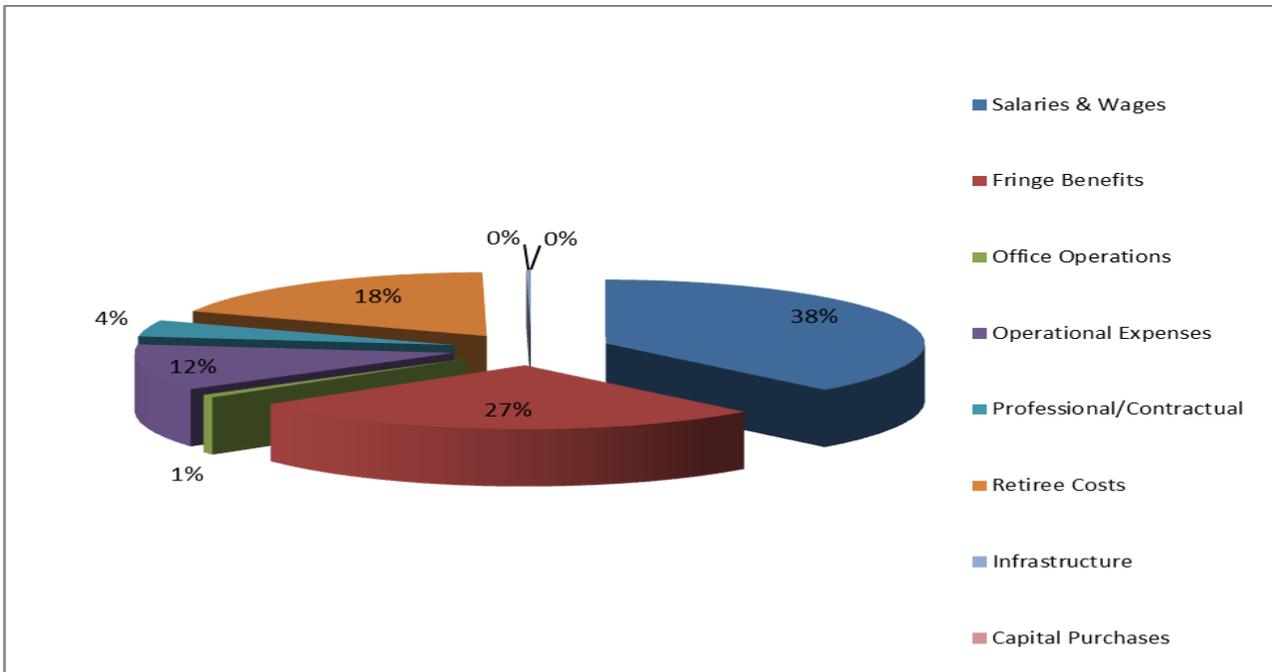
TOTAL WINTER 10.2804

BUDGETED FUNDS SUMMARY

TOTAL OF ALL BUDGETED FUNDS



GENERAL FUND BREAKDOWN OF EXPENDITURES





FIVE-YEAR SUMMARY

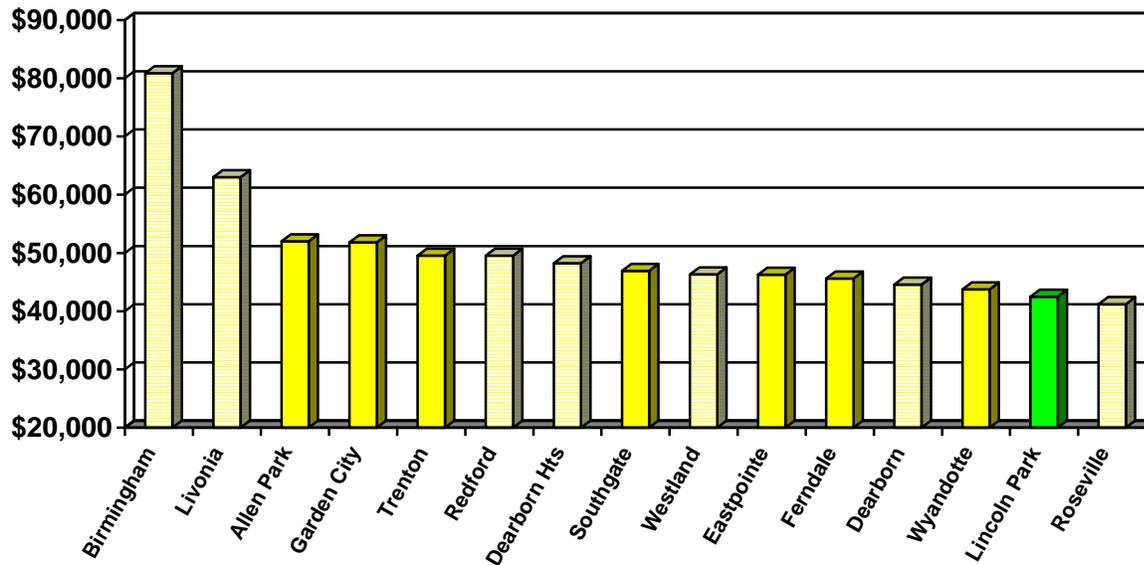
	<u>Prior Years Actual</u>		<u>Projected</u>	<u>Proposed Budget</u>	<u>Forecast</u>				
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
EMPLOYEE WAGES	10,179,554	9,841,817	9,851,168	7,365,468	7,365,468	7,365,468	7,365,468	7,365,468	7,365,468
FRINGE BENEFITS	1,866,950	1,947,199	1,806,630	1,712,280	1,797,894	1,887,789	1,982,178	2,081,287	2,185,351
CAPITAL OUTLAY	131,449	36,210	0	0	0	0	0	0	0
BUILDING DEPARTMENT EXPENDITURES	436,649	331,971	359,453	382,403	390,816	399,414	408,201	417,181	426,359
LEASE PAYMENTS	199,669	341,524	340,787	220,787	225,644	230,608	235,682	240,867	246,166
LIBRARY CHARGES	241,710	246,877	243,000	215,000	219,730	224,564	229,504	234,554	239,714
PENSION PAYMENTS	3,350,854	3,559,964	4,038,389	4,703,083	5,079,330	5,485,676	5,924,530	6,220,757	6,531,794
RETIREE INSURANCE EXPENSES	3,237,981	3,372,826	3,759,225	3,445,028	3,720,630	4,018,281	4,339,743	4,686,923	5,061,876
PROF SER - UNCLASSIFIED EXPENDITURES	672,025	685,501	718,560	617,360	630,942	644,823	659,009	673,507	688,324
SUPPLIES AND MATERIALS	243,870	141,710	175,450	171,450	175,222	179,077	183,016	187,043	191,158
OTHER EXPENDITURES	3,313,048	3,018,734	2,864,082	2,754,759	2,815,364	2,877,302	2,940,602	3,005,296	3,071,412
TRANSFERS TO OTHER FUNDS	97,083	200,000	58,005	0	0	0	0	0	0
TOTAL Expenditures	23,970,842	23,724,333	24,214,749	21,587,618	22,421,040	23,313,001	24,267,934	25,112,881	26,007,623
NET OF REVENUES/APPROPRIATIONS	1,003,144	234,589	(929,381)	(1,535,339)	(2,957,773)	(3,496,410)	(4,080,630)	(4,546,708)	(5,054,246)
BEGINNING FUND BALANCE	3,219,216	4,222,360	4,456,949	3,527,568	1,992,229	(965,544)	(4,461,954)	(8,542,584)	(13,089,292)
ENDING FUND BALANCE	4,222,360	4,456,949	3,527,568	1,992,229	(965,544)	(4,461,954)	(8,542,584)	(13,089,292)	(18,143,538)
FUND BAL. AS % BDGT	17.61%	18.79%	14.57%	9.23%	-4.31%	-19.14%	-35.20%	-52.12%	-69.76%

2012-13 Estimated Taxable Decrease at 5% Inflationary Rates at 2.2% for preceding years
Pension increases estimated at 8% Annually
Fringe Benefits estimated at 5% Increases Annually
Retiree costs estimated at 8% Annually
All other revenue and expenditure items estimated at at 2.2% Inflationary Rates

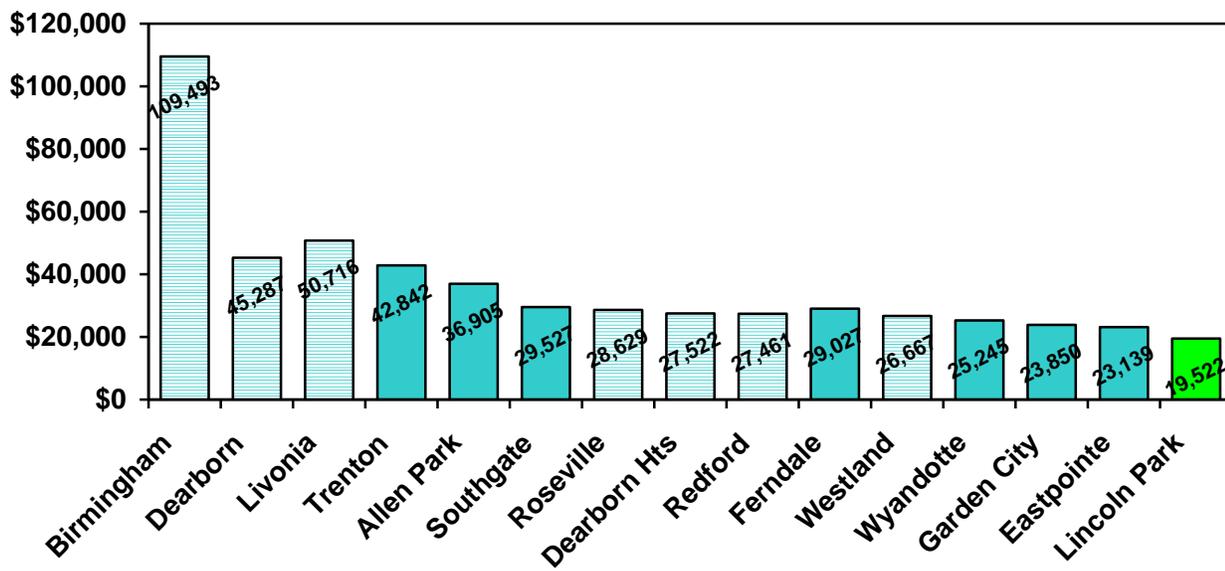


DEMOGRAPHIC COMPONENTS

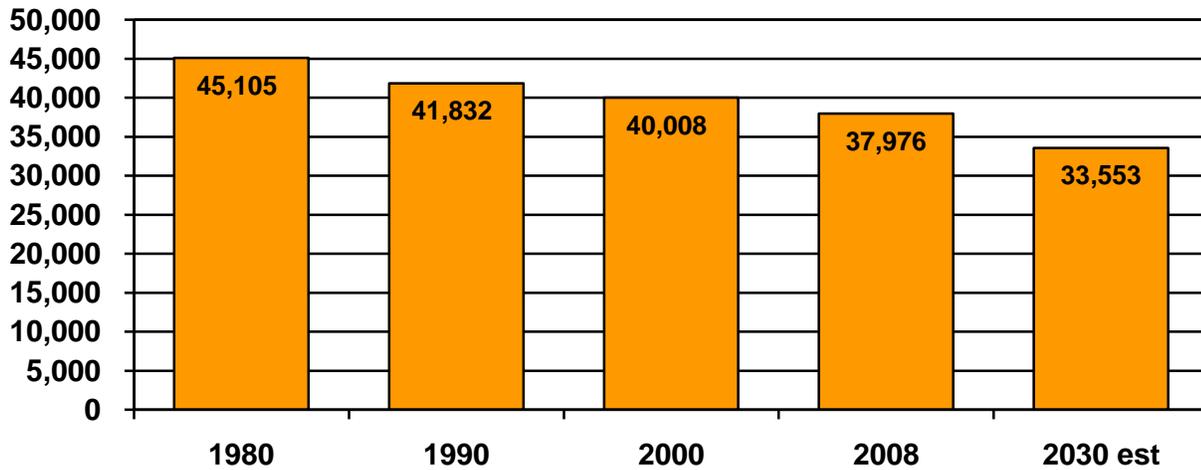
Median Household Income by Community – 2000 Census



2007 taxable value per capita Lincoln Park and comparable communities

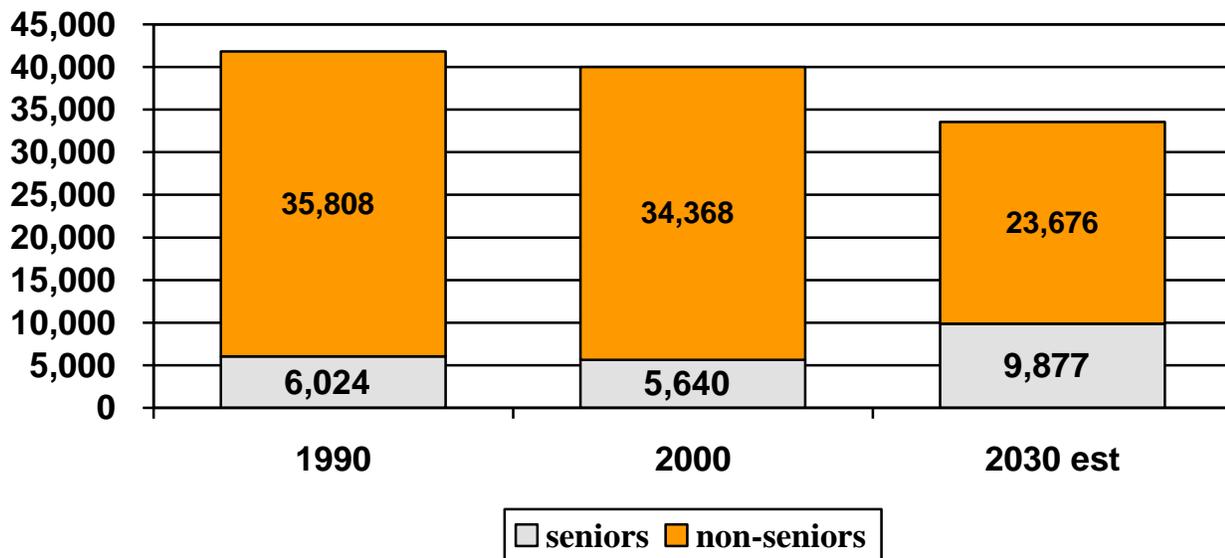


Population – Actual & Estimated



Estimates per SEMCOG

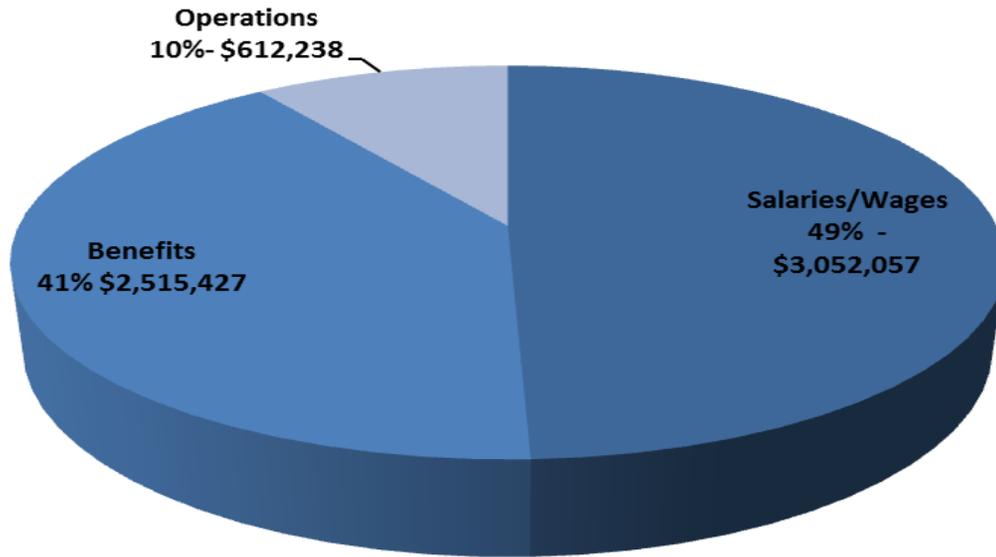
Population - actual and estimated Including Senior Population



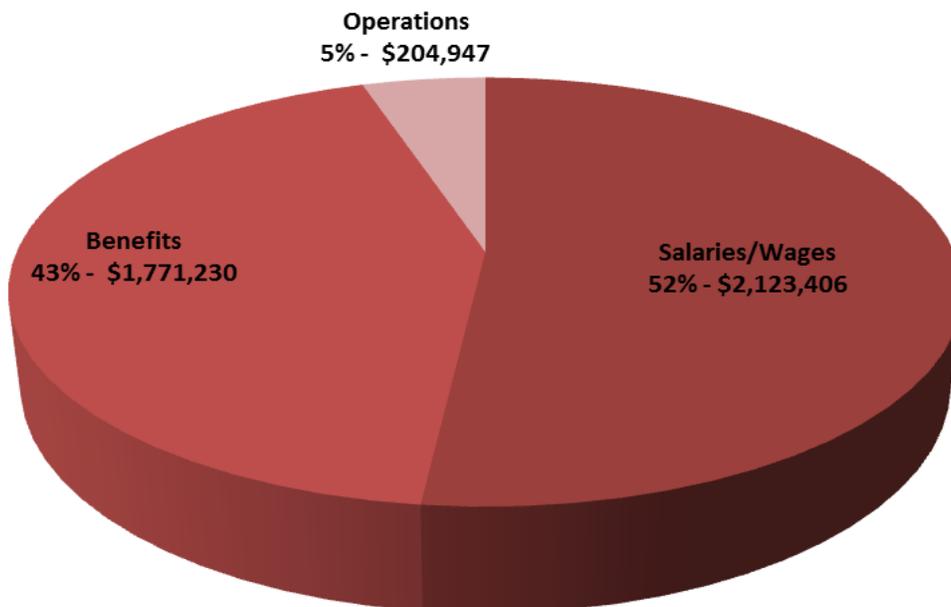
Estimates per SEMCOG

POLICE/FIRE EXPENDITURES

Police Department Expenditures



Fire Department Expenditures



Includes Retirement Contributions

PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11		FY 2011/12	
	BUDGET	BUDGET		BUDGET		BUDGET		BUDGET		ADOPTED	
	ANNUAL WAGE SCALE	FULL TIME	PART TIME								
<u>CITY COUNCIL</u>											
Mayor	14,500		1		1		1		1		1
Council President	8,500		1		1		1		1		1
Councilperson	8,000		5		5		5		5		5
Totals		0	7								
<u>OFFICE OF THE CITY CLERK</u>											
City Clerk	52,000	1		1		1		1		1	
Deputy City Clerk	46,433	1		1		1		1		1	
Registration Clerk	38,125	1		1		1		1		1	
Totals		3	0								
<u>ASSESSORS OFFICE</u>											
Assessor	34,000		1		1		1		1		1
Assessment Clerk	38,125	1		1		1		1		1	
Totals		1	1								
<u>OFFICE OF CITY MANAGEMENT</u>											
City Manager	102,500	1		1		1		1		1	
Human Resources Specialist	45,913	1		1		1		1		1	
Purchasing Specialist	45,913	1		1		1		0		0	
Management Assistant	45,913	1		1		1		1		1	
Totals		4	0	4	0	4	0	3	0	3	0
<u>FINANCE DEPARTMENT</u>											
Finance Director	56,362	1		1		1		1		1	
Accounting Budget Coordina	46,953	1		1		1		1		1	
Accounts Payable Clerk	38,125	1		1		1		1		1	
Payroll Clerk	38,125	1		1		1		1		1	
Account Clerk II	38,125	0		0		0		0		0	
Totals		4	0								
<u>TREASURER'S OFFICE</u>											
Treasurer	9,000		1		1		1		1		1
Deputy Treasurer	45,913	1		1		1		1		1	
Account Clerks	38,125	2		2		1		1		1	
Totals		3	1	3	1	2	1	2	1	2	1

PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11		FY 2011/12	
	BUDGET	BUDGET		BUDGET		BUDGET		BUDGET		ADOPTED	
	ANNUAL WAGE SCALE	FULL TIME	PART TIME								
<u>COMMUNITY DEVELOPMENT</u>											
Comm Development Director	30,456		1		1		1		1		1
Assistant Comm Dev Director	45,913	1		1		1		1		1	
Rehabilitation Clerk	38,125	1		1		1		1		1	
Totals		2	1								
<u>BUILDING DEPARTMENT</u>											
Building Superintendent	72,000	1		1		1		1		1	
Structural Inspectors	37,856	2		2		1		1		1	
Rental Inspector	37,856	1		1		1		1		1	
Building Clerks	38,125	3		3		2		2		2	
Totals		7	0	7	0	5	0	5	0	5	0
<u>POLICE DEPARTMENT</u>											
Police Chief	81,283	1		1		1		1		1	
Lieutenants	66,971	2		2		2		2		2	
Sergeants	61,889	10		10		10		10		10	
Senior Lead Officer Detective	55,956	4		4		4		4		4	
Senior Lead Officers	53,267	8		8		8		8		4	
Police Officers	49,070-51,430	22		26		25		25		21	
Totals		47	0	51	0	50	0	50	0	42	0
<u>POLICE DEPARTMENT MUNICIPAL</u>											
Environmental Officers	41,746	2		0		0		0		0	
Animal Control Officers	43,306	2		0		0		0		0	
Environmental Inspectors	41,746-43,306			4		3		3		3	
Computer Systems Manager	46,310	1		1		1		1		1	
Administrative Secretary	45,913	1		1		1		1		1	
Records Clerks	38,125	3		3		2		2		2	
Ordinance Enforcement Clerk	38,125	1		1		1		1		1	
Crossing Guards	3,340-13,359		10		10		10		10		10
Totals		10	10	10	10	8	10	8	10	8	10

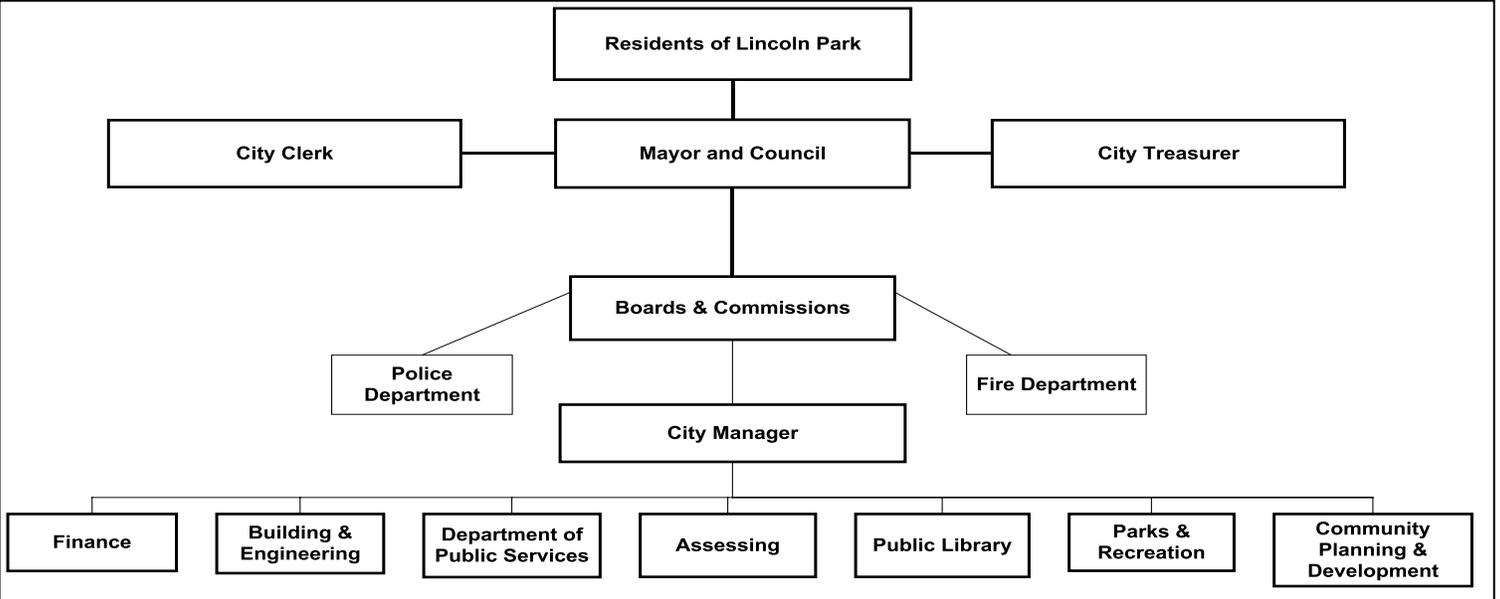
PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11		FY 2011/12	
	BUDGET	BUDGET		BUDGET		BUDGET		BUDGET		ADOPTED	
	ANNUAL WAGE SCALE	FULL TIME	PART TIME								
<u>FIRE DEPARTMENT</u>											
Fire Chief	81,283	1		1		1		1		1	
Fire Inspector	70,637	1		1		1		1		1	
Captain	69,938	2		2		2		2		2	
Lieutenants	69,246	4		4		2		2		2	
Sergeant Training Officer	69,246					2		2		2	
Sergeants	63,919	6		6		6		6		6	
Senior Engineers	54,658	2		2		2		2		2	
Engineers	52,055	8		8		8		8		8	
Firefighters	40,247-50,291	8		8		8		8		4	
Totals		32	0	32	0	32	0	32	0	28	0
<u>FIRE DEPARTMENT MUNICIPAL</u>											
Secretary	38,125	1		1		1		1		1	
Totals		1	0								
<u>LIBRARY</u>											
Student Assistants	0		0		0		0		0		0
Totals		0	0								
<u>RECREATION/SENIOR CENTER</u>											
Recreation Director	30,456		1		1		1		1		1
Secretary	38,125	1		1		1		1		1	
Senior Coordinator	38,125	0		0		0		0		0	
Bus Driver	21,312		1		1		1		1		0
Permanent/Seasonal Pt-Time	6,500-12,000		45		45		15		15		15
Totals		1	47	1	47	1	17	1	17	1	16
<u>IT DEPARTMENT</u>											
IT Coordinator	52,413	1		1		1		1		1	
Totals		1	0								
<u>DEPARTMENT OF PUBLIC SERVICES</u>											
Director of Public Services	74,728	1		1		1		1		1	
DPS Supervisors	45,913	2		2		1		1		1	
Secretary	38,125	1		1		0		0		0	
Public Service Adm. Assistant	45,913					1		1		1	

PERSONNEL SUMMARY

DEPARTMENT	FY 2010/2011	FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11		FY 2011/12	
	BUDGET	BUDGET		BUDGET		BUDGET		BUDGET		ADOPTED	
	ANNUAL WAGE SCALE	FULL TIME	PART TIME								
Group Leaders Build Maint	43,826-45,905	1		1		1		1		1	
PSW Building Maintenance	36,754-41,746	1		1		1		0		0	
Group Leaders Parks & For	43,826-45,905	1		1		1		0		0	
PSW Parks & Forestry		3		2		1		0		0	
Laborers-PT	15,600		12		12		0		3		3
Totals		10	12	9	12	7	0	4	3	4	3
Motor Pool											
Group Leader	43,826	1		1		1		1		1	
Mechanic	36,754	1		1		1		0		0	
Totals		2	0	2	0	2	0	1	0	1	0
DPS-MAJOR & LOCAL STREETS											
Group Leaders	43,826	2		2		2		1		1	
Public Service Workers	41,746	8		9		7		7		7	
Totals		10	0	11	0	9	0	8	0	8	0
Water & Sewer Department											
Water Clerks	38,125	2		2		2		2		2	
Group Leaders	43,826	2		2		2		2		2	
Meter Readers	24,960-41,746	2		2		2		2		2	
Public Service Workers	41,746	5		6		10		6		6	
Totals		11	0	12	0	16	0	12	0	12	0

City Organizational Chart





FEE SCHEDULE

Assessors Office	
Lot Splits/Combinations	Current County Fee Schedule plus 15% admin fee
Copies	\$1 per page

Building Department	
Copies	\$1 per page
Administrative Review - Residential	\$85
Administrative Site Plan	\$330
Variance Review	\$200 Residential/\$400 Commercial & Industrial
Planning Commission Escrow	\$2250
Special Use & Rezoning Escrow	\$ 600
Brownfield Application	\$500
Dangerous Building Residential Inspection	\$110
Dangerous Building Commercial Inspection	\$130
Plan Review Commercial Base Fee	\$80
Plan Review Commercial - Trades	See Permit Fees For Each Trade
<u>Certificate of Occupancy Inspections</u>	
Up to 2,000 sq. ft.	\$160
2001 – 5,000 sq. ft.	\$210
5001 – 10,000 sq. ft.	\$260
Over 10,000 sq. ft.	\$310
<u>Structural Permit Fees</u>	
Application Fee	\$20
Up to \$1,000 of construction cost	\$40
For every additional \$1,000 of construction cost	\$15
Above Ground Pool	\$35
Inground Pool	\$85
Demolition of Garage	\$25
Demolition of Structure (non-garage)	Base on cubic fee - \$30 starting fee
Land Use Permit	\$30
Sign Permit	\$55
Residential Inspection Prior to Sale	\$100 (one reinspection included)
Reinspection	\$46
<u>Contractor Registrations</u>	
Residential/Commercial Builder	\$30
Electrical Contractor	\$10
Sign Contractor	\$45
Mechanical Contractor	\$15
Plumbing Contractor	\$10
<u>Rental Properties</u>	
First unit	\$220
Add'l unit per building	\$60
Fire Inspection (4 or more units w/ common areas)	\$60
Initial Registration	\$25 (first 25 units)
Next 25 units (26-50)	\$10 ea
Next 25 units (51-75)	\$ 5 ea
Next 25 units (76-100)	\$ 3 ea
Each additional unit	\$ 2 ea
Annual Registration – Single Family	\$15
Annual Registration – Two or more units	\$25
***Excluding two-family structures partially owner occupied	



FEE SCHEDULE

<u>Mechanical Permits</u>	
Application Fee	\$20
Base Fee	\$40
New Single Family Residence	\$250
<i>Air Conditioning Units:</i>	
1-5 HP	\$30
5-20 HP	\$40
Over 20 HP	\$80
<i>Air Handlers, multizone, self-contained units:</i>	
Ventilation & Exhaust Fans	\$30
Residential	\$20
Commercial: 20 & up pr CFM's	\$50
Chimney & Vents (all types)	\$30
<i>Cooling towers with reservoir capacity:</i>	
Capacity under 500	\$35
Over 500	\$65
Dampers	\$25
<i>Distribution Systems:</i>	
Residential	\$25
Commercial	\$50
Electronic Air Cleaner	\$30
<i>Gas Burning Equipment:</i>	
Under 500,000 BTU Input	\$50
Over 500,000 BTU Input	\$80
Rough Pressure Test	\$25
Gas Piping or Re-piping	\$25
Hot Water Tanks – Residential	\$25
Hot Water Tanks – Commercial	\$35
Humidifiers – Residential	\$10
Humidifiers – Commercial	\$20
LPG & Fuel Oil Tanks – Under 500 Gallons	\$40
LPG & Fuel Oil Tanks – Over 500 Gallons	\$60
Oil Burners – Under 5 gal/hr	\$30
Oil Burners – Over 5 gal/hr	\$40
Refrigeration – Commercial (split system)	
Rooftop Combination (heat/ac)	\$100
Solar Equipment (each panel) – Residential	\$25
Solar Equipment (each panel) – Commercial	\$20
<i>Wood Burning Equipment:</i>	
Vent Connectors Under 10 inch	\$40
Vent Connectors Over 10 inch	\$50
Failure to Secure Permit	\$125 (or double permit, whichever is greater)
Re-inspection Fee (not ready or unattainable)	\$30
Rough Inspection	\$30
<u>Electrical Permits</u>	
Application Fee	\$20
Base Fee	\$40
New Single Family Residence	\$250
<i>Circuits:</i>	
Residential	\$8 ea
Commercial	\$10 ea
<i>Fixtures:</i>	
1 st 10	\$10



FEE SCHEDULE

Each additional	\$3
Light Pole Base Inspection	\$10 ea
Power Outlets	\$10 ea
Heating	\$15
Air Conditioning	\$15
Interruptible Air Conditioner	\$20
Air Cleaner or Humidifier	\$5
<i>Services, Subpanel:</i>	
100 amp	\$30
Over 100 – 400 amp	\$40
Over 400 amp	\$50
Sign Connection	\$15
Swimming Pools (any type)	\$30
Fire Alarms	\$10 per connection
Smoke and/or Heat Detectors	\$20 ea circuit
Re-inspection Fee (not ready or unattainable)	\$30
Failure to Secure Permit	\$125 (or double permit, whichever is greater)
Rough Inspection	\$30
<u>Plumbing Permits</u>	
Application Fee	\$20
Base Fee	\$40
New Single Family Residence	\$250
Fixtures	\$15
Hot Water Tank – Residential	\$25
Hot Water Tank – Commercial	\$35
Building Drains: Each 100 Linear Ft	
¾ in	\$30
1 in	\$35
2 in	\$45
3 in	\$60
4 in	\$70
Over 4 in	\$90
Residential/Commercial Sewer Repair or Replace	\$125
Storm or Sanitary Sewers, each 100 linear feet	
Lines 6” to 12” in diameter	\$40
Manhole	\$20
Catch Basins or Inlet	\$20
Chain Crock to Iron	\$30
Failure to Secure Permit	\$125 (or double permit, whichever is greater)
Re-inspection Fee (not ready or unattainable)	\$30
Rough Inspection	\$30
Drain Tile Exterior	\$25
<u>Engineering</u>	
Preliminary Engineering Review (site plan)	\$500
Grading Plan Review – Commercial/Industrial	\$650
Grading Plan Review – Residential	\$100
Detailed Engineering Review – Commercial/Industrial *	1.50% of estimated site construction costs
Detailed Engineering Review – Residential *	1.50% of estimated site construction costs plus hourly fee for review of plat or condominium plans (if any)
Engineering Escrow for Inspection Services *	5.00% of estimated site construction costs
Municipal Cost Recovery	1.50% will be added to all fees paid to the City’s review professionals to recover administrative costs associated with plan reviews
* an opinion of estimated construction costs must be submitted to the city for review & approval. The cost opinion	



FEE SCHEDULE

shall be prepared, signed and sealed by the design professional (licensed in the State of Michigan) who prepared the plans detailing construction.	
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City Clerk's Office	
Auction	\$200/year or \$50 a day
Billiard/Pool Room	\$50/year & \$5 per table
Bowling Alley	\$35/year & \$5 ea alley
<i>Cabaret</i>	
Establishment	\$350: Renewal \$150 per year
Employee and or Independent Contractors	\$75: Renewal \$50 per year
Christmas Tree Lots	\$100 Deposit/ / \$75 Fee
Garage/Yard Sale Permit	\$3
Garbage & Rubbish Collectors	\$50 each vehicle & inspection fee & \$25 per dumpster
Junk Dealers	\$25/year by wagon or truck plus investigation fee
Junk Yard	\$300/year
Juke Boxes/Musical Devices	\$25/year
Class C Liquor License Application	\$1,500
<i>Massage Parlor:</i>	
Establishment	\$250/year
Per Practitioner	\$20/year
Massage Instructor	\$50/year
Motorcycle Sales	\$150/year
Motorcycle Rental	\$300/year
Pawn Brokers	\$750/year
Precious Metals/Gems Dealer	\$50/year
Public Vehicle License	\$25/year plus investigation fee
Restaurant	\$30/year
Second Hand Goods (resale)	\$75/year
Sidewalk Sales	\$10
Soft Drink (non-alcoholic)	\$15/year
Solicitor/Door to Door	\$75/year plus investigation fee
Tattoo Parlor	\$120/year
Taxi Cabs (motor vehicle for hire)	\$50 per vehicle plus investigation fee
Vacation of Street or Alley	\$175 per application
Vending Machines/Ice	\$35/year
Iterant Vendor	\$75 per week (up to 120 days)
Special Event Permit	\$100 food/bev \$50 non-food/bev
<i>Copies:</i>	
Public Records	\$1 per page
Ordinance Book	\$260 (\$1 per page for updates)
City Charter	\$15
Birth & Death Certificates	\$15 for first copy; \$5 each additional
Birth Certificates Administrative Copies	\$10
<i>Voter Registrations</i>	
Labels per voter	\$.02 plus cost of labels
Walking List	\$.25 per page
Electronic File	\$50
<i>Business Registrations</i>	
New Business	\$35
Annual Renewal	\$30
Duplicate Certificates	\$5
Going Out of Business	\$50 per week
Charitable Solicitation	\$1



FEE SCHEDULE

Peddler/Hawkers	
By Vehicle	\$250 per year or \$10 1-10 days plus investigation & inspection
On Foot	\$50 per year or \$10 1-10 days plus investigation & inspection
Distributor of Mechanical Device (including juvenile)	\$250/yr & \$25 per device
Mechanical Amusement Device	\$70 ea
Juvenile Mechanical Device	\$50 ea
Film or Video Viewing Device	\$50 ea
Duplicate Licenses	\$5
Auto Dealers (new/used)	\$75/year
Auto Dealers-Parts (new/used)	\$75/year
Auto Wash Rack	\$35/year
Late Charges	Additional 20% if not paid by May 15
Research Fees: Deeds and Vacating Procedures	\$15 for first copy; \$5 for each additional document

Department of Public Services

<i>Residential Water Service Installation</i>	
1" Service Water Tap (short side)	\$1,850
1" Service Water Tap (long side)	\$2,350
1.5" Service Water Tap (short side)	\$2,350
1.5" Service Water Tap (long side)	\$2,850
2" Service Water Tap (short side)	\$2,750
2" Service Water Tap (long side)	\$3,250
Meter Charge for 1" Service	\$150
Meter Charge for 1.5" Service	\$300
Meter Charge for 2" Service	See note 1
Administrative Charge for all water taps	\$40
Meter Installation 1" Service	\$90
Meter Installation 1.5" Service	\$90
Meter Installation 2" Service	\$90
Water Service Termination/Shut-off Fee (eff. 7/2/10)	\$695
Hydrant Usage	\$2500 deposit
<i>Meter Test</i>	
3/4" to 1" Meter	\$50
2" Meter	Current contractor rates plus 15%
3"	Current contractor rates plus 15%
4" Meter	Current contractor rates plus 15%
6"	Current contractor rates plus 15%
Water Turn on Fee	\$30
Water Valve Fee	N/C during Business Hours, \$60 Weekday after hours, \$90 Weekends or Holidays
Inspection Fee	\$50
Dumping Fees	\$20 per yard

Fire Department

Fireworks	\$200/year
Fireworks Bond	10% of value – minimum of \$2,000
Fire Suppression System Base Fee	\$50
<i>Suppression heads other than sprinkler head</i>	
Up to 10 nozzles	\$50
Over 10 nozzles	\$5 per nozzle



FEE SCHEDULE

<i>Sprinkler Heads</i>	
Up to 19	\$35
20 to 49	\$105
50 to 200	\$175
201 to 400	\$245
Over 401	\$315
Plan Review Fee for kitchen and hood systems	\$50
<i>Plan Review Fee for alarm system</i>	
Up to 10 devices	\$35
11 to 50 devices	\$105
Over 50 devices	\$210
Fire Alarm Devices <30 Volts	\$25 base fee plus \$7 ea device
<i>Plan Review Fee for sprinkler systems</i>	
Up to 19	\$35
20 to 49	\$105
50 to 200	\$210
201 and over	\$350
False Alarm Fine	\$100 per incident
Burning Permits	\$25 each occurrence
LP Gas Sales and Storage	\$50 annually
Tar Kettles	\$50 per use
Flammable and Combustible Liquids	\$25 per
UST Over 500 Gallons Annually	
Environmental Review	\$25 file user fee plus clerical assistance of \$20 per hr. (minimum of 1 hr)
Field Inspection	\$100 for 2 inspections
Tents Permits	\$25.00

Parks & Recreation Department

KMB Room A (Residents)	
	\$350/7 hours
	\$200 Deposit
	\$75/2 hours
	(Meeting Rates)
	\$30/Hour add'l hours
KMB Room A (Nonresidents)	
	\$400/7 hours
	\$200 Deposit
	\$75/2 hours
	(Meeting Rates)
	\$30/hour add'l hours
KMB Room B (Residents)	
	\$65/5hours
	\$75 Deposit
	\$20/2 hours
	(Meeting Rates)
	\$15/hour add'l hours
KMB Room B (Nonresidents)	
	\$90/5 hours
	\$75 Deposit
	\$20/2 hours
	(Meeting Rates)
	\$15/hour add'l hours



FEE SCHEDULE

KMB Room C (Residents)	\$90/5 hours
	\$75 Deposit
	\$20/2 hours (Meeting Rates)
	\$15/hour add'l hours
KMB Room C (Nonresidents)	
	\$125/5 hours
	\$75 Deposit
	\$20/2 hours
	(Meeting Rates)
	\$15/hour add'l hours
KMB Room D (Residents)	
	\$65/5 hours
	\$75 Deposit
	\$20/2 hours
	(Meeting Rates)
	\$15/hour add'l hours
KMB Room D (Nonresidents)	
	\$90/5 hours
	\$75 Deposit
	\$20/2 hours
	(Meeting Rates)
	\$15/add'l hours
Senior Room (Residents)	
	\$300/7 hours
	\$200 Deposit
	\$75/2 hours
	(Meeting Rates)
	\$30/hour add'l hours
Senior Room (Nonresidents)	
	\$350/7 hours
	\$200 Deposit
	\$75/2 hours
	(Meeting Rates)
	\$30/hour add'l hours
Park Shelters (Residents Only)	\$40/day

Police Department

Fingerprinting	\$15.00
Incident Reports	\$3 for the 1 st page, \$1 add'l page
Accident Reports	\$10.00
Notary Fee	\$5.00
Bike License	\$1.00
Record Check/Background Check	\$10.00
Liquor License	\$250.00
False Alarm Runs	Yearly: 1 st 2 runs are free, 3 rd is \$50, \$100 per run thereafter
	*Fixed alarms will continue to be waived

Treasurer's Office

Returned Check Fee	\$35.00
Duplicate Bills (Mortgage & Title Companies Only)	\$10.00



FEE SCHEDULE

Office of Economic Development / EDC / DDA	
Industrial Development District Application	\$500
Industrial Facilities Tax Abatement Application (IFT or PA 198)	\$500
Obsolete Properties Rehabilitation Act (OPRA or PA 146)	\$500
Brownfield Application	\$500
Personal Property Tax Relief in Distressed Communities	\$500

Miscellaneous / Other Fees	
Marriage Ceremony performed by Mayor	\$50
Copy of Lincoln Park Television Program (Council Meeting, Special Event, etc)	\$10



GLOSSARY

Accounting System: The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

Activity: A special unit of work or service performed.

Accrual: Basis of accounting where revenues are recognized when they are measurable and earned. Expenses are recorded when incurred.

Advanced Life Support (ALS): Advanced Life Support is a part of the Fire Department operation that provides paramedic-level emergency medical treatment and transportation service. The department's licensed advanced emergency medical technicians provide pre-hospital emergency care.

Agency Funds: Used to account for situations where the government's role is strictly custodial. All assets reported in these funds are offset by a liability. For these reasons, agency funds are typically not involved in the annual budget for the governmental entity. An example of an agency fund is the fund used to account for taxes that are collected on behalf of other governmental entities, these collections are not revenues and the disbursements to the other governmental agencies are not expenses.

Appropriation: An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

Assessed Value: 50 percent of the estimated true cash value placed upon all taxable real and personal property by the local assessing jurisdiction's certified assessor.

Assets: Property owned by the City that has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

ascertain whether financial statements fairly present financial positions and results of operations test whether transactions have been legally performed

identify areas for possible improvements in accounting practices and procedures ascertain whether transactions have been recorded accurately and consistently

ascertain the stewardship of officials responsible for governmental resources



GLOSSARY

Balanced Budget: A budget in which estimated revenues are equal to or greater than estimated expenditures.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the cost of its assets, liabilities, and equities as of a specified date.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Brownfield Redevelopment Authority: Established by Public Act 145 of 2000 to encourage redevelopment of idle or under-utilized commercial and industrial properties, which may not otherwise be redeveloped due to real or perceived contamination of the property. The Authority works to assist developers with the options of reimbursing for cleanup costs and/or providing a single business tax credit (authorized through the State of Michigan).

Budget Calendar: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budget Message (City Manager's): A general discussion of the budget document presented in writing as an overview of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

Capital Improvements: Annual appropriations in the City's budget for capital purchases and construction projects costing more than \$25,000. This plan details funding sources and expenditure amounts for these large projects that will be required beyond the one year period of the annual budget.

Capital Outlays: Expenditures for the acquisition of capital assets over \$2,000. Includes the cost of land, buildings, permanent improvements, machinery, computers, large tools, rolling and stationary equipment.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash



GLOSSARY

management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificates of Deposit: A negotiable or non-negotiable receipt for monies deposited in banks or financial institutions for a specified period and rate of interest.

Consumer Price Index - Workers (CPI-W): An indicator of the consumer prices issued by the United States Department of Labor, Bureau of Labor Statistics, which is a widely used indicator of inflation (or deflation) and indicates the changing purchasing power of money. It is obtained by calculating the cost of a fixed "basket" of commodities purchased by a typical consumer. The basket contains products from various categories including shelter, food, entertainment, fuel and transportation. Since the contents of the basket remain constant in terms of quantity and quality, the changes in the index reflect price changes.

Contractual Services: Items of expenditure for services that the City receives from an internal service fund or an outside company. Utilities, rent and custodial services are examples of contractual services.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remained unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major organizational unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Department of Public Service (DPS): The Department of Public Service provides numerous round-the-clock services to residents and business owners. The Department's operational divisions include: Water and Sewer; Streets; Parks; Recreation; Building Maintenance; Motor Pool; Nature Center; Youth Center and Senior Center.

Depreciation: (1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.



GLOSSARY

Downtown Development Authority (DDA): Created by the State of Michigan, under Public Act 197 of 1975, for the purpose of stimulating and encouraging private investment in the south commercial district through the provision of public improvements.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer, parking facilities, transit systems, airports, solid waste management (when financed through user fees) and golf courses.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payment have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.

Fiscal Year: The twelve-month period designated as the operating year for an entity. The fiscal year for the City of Lincoln Park is July 1 to June 30.

Full Faith and Credit: A pledge of the City's taxing power of a government to repay debt obligations (typically used in reference to General Obligation Bonds or tax-supported debt).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, recorded cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GAAP (Generally Accepted Accounting Principles): Accounting standards, revised periodically, to which both private and public organizations within the United States are expected to conform.



GLOSSARY

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, user fees, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police and fire protection, finance, parks and recreation, libraries, public works and general administration.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to the bonds that are to be repaid from taxes and other general revenues.

Geographic Information System (GIS): A system of software and hardware used to capture, store, manage, analyze and map geographic information.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. The City Council adopts an annual Goal Plan for the City focusing on the City's top priorities.

Headlee Amendment: The Headlee Amendment places an upper limit on the total amount of property taxes a city can collect in the fiscal year. In effect, the City cannot collect operating millage on the Taxable Value (TV) increase derived from existing property, which is in excess of the Headlee inflation factor (2.3% for FY 2005-06) plus TV on new construction. This limit is accomplished by rolling back those operating millages, which are at their authorized maximum, by the same percentage as the TV is over the Headlee allowable maximum. The Headlee Amendment limitation may be waived only by a vote of the electorate.

Infrastructure: Capital assets that are stationary and normally have a useful life greater than most other capital assets. Examples include roads, sewer lines and water systems.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

Intergovernmental Revenue: Revenue received from another government.

Internal Service Funds: Internal service Funds are established to finance and account for services and/or commodities furnished by a designated program to other programs within the City. Since the services and commodities are supplied exclusively to



GLOSSARY

programs under the City Jurisdiction, they are distinguishable from those services which are rendered to the public in general and which are accounted for in general, special revenue or enterprise funds.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payment.

Liabilities: Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Local Street Fund: Receives all local street money paid to the cities by the State, accounts for all construction, maintenance, traffic services, and snow and ice control on all streets classified as local.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Street Fund: Used to account for the financial activity of the streets designated by the State as major thoroughfares and the maintenance contract of the state trunk lines.

Maturities: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Michigan Uniform Accounting and Budgeting Act: Provides for the formulation and establishment of uniform charts of accounts and reports for local units of government; to define local units of government; to provide for the books and accounts of local units of government; to provide for annual financial reports from local units of government; to provide for the administration of this act; to prescribe the powers and duties of the State Treasurer and the Attorney General; to provide penalties for violation of certain requirements of this act; to provide for meeting the expenses authorized by this act; to provide a uniform budgeting system for local units; and to prohibit deficit spending by a local unit of government.

Millage Rate: One mill equals \$1.00 of taxes for each \$1,000 of taxable value. The millage rate is the total number of mills assessed against the taxable value.

Modified Accrual: A "basis of accounting" that determines when a transaction or event is recognized in the fund's operating statements. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund



GLOSSARY

liability is incurred. Changes to the modified accrual basis from the accrual basis are as follows:

- a) Those revenues susceptible to accrual are property taxes, intergovernmental revenues, special assessments, licenses, interest revenues and charges for services. Fines and forfeits, permits and certain miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.
- b) Non-current receivables, such as special assessments, are recorded at full value and deferred revenue is recorded for the portion not available for use to finance operations as of year-end.
- c) Interest income on special assessments receivable is not accrued until its due date.
- d) Principal on general long-term debt is recorded as a fund liability when due. Interest on bonded indebtedness and other long-term debt is not recorded as an expenditure until its due date.
- e) Payments for inventoriable types of supplies are recorded as expenditures at the time of purchase.
- f) Normally, expenditures are not divided between years by the recording of prepaid expenditures.
- g) The non-current portion of vested employee benefits is reflected in the General Long Term Debt Account Group.

Motor Pool: A Department of Public Service division that is responsible for the maintenance of all City vehicles and equipment.

Motor Vehicle Highway Fund Act: The Motor Vehicle Highway Fund Act provides for the classification of all public roads, streets, and highways in this state, to provide for the deposits of specific State taxes on motor vehicles and motor vehicle fuels, and to provide for the allocation of funds for the use and administration of the funds for transportation purposes.

Municipal Employees Retirement System (MERS): The Municipal Employees Retirement System of Michigan is a multiple-employer statewide public employee retirement plan created by the State of Michigan to provide retirement, survivor and disability benefits to the State's local government employees.



GLOSSARY

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Object of Expenditure: Expenditure classifications based upon the type or categories of goods and services purchased. Typical objects of expenditure include:

personal services (salaries, wages and fringe benefits, etc.) commodities (motor fuel, office and custodial supplies, etc.) contractual services (utilities, maintenance contracts, etc.)

capital outlays (equipment, computer, vehicles, etc.)

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital improvement projects.

Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, as well as the fringe benefit costs associated with City employment.

Proposed Budget: The City's revenue and expenditure plan for the fiscal year as prepared and recommended by the Finance Director for the Mayor and Council consideration.

Rating: The credit worthiness of a city as evaluated by independent agencies.

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balance.

Retained Earnings: Within an Enterprise Fund, the accumulation of assets over liabilities. The City's only Enterprise Fund is the Water and Sewer Fund.

Revenue: The term designates an increase to a fund's assets which does not increase a liability, does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.



GLOSSARY

Scoreboard: Public transparent displays of service and fiscal metrics fully demonstrating the statistics and measurements of government operations.

Special Assessment District (SAD): Special Assessment District refers to one or more parcels of property that receive a capital improvement (paving, sewers, sidewalks) and then are assessed a debt (principal and interest) to be repaid over a specific number of years.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

State Equalized Value (SEV): The assessed value multiplied by a factor as determined by the Michigan State Tax Commission to ensure an assessment level of 50 percent of market value.

Taxable Value: The value upon which the property tax is levied. It is determined by multiplying the prior year's taxable value by the current year's cost-of-living index. When the property changes ownership, the SEV becomes the taxable value for that year.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Tax Rate Limits: The maximum legal property tax rate at which a municipality may levy a tax. The limits may apply to taxes raised for a particular purpose or for general purposes.

Truth In Taxation: The Truth in Taxation Act provides a mechanism to ensure public notice and awareness of the increase in property taxes that occurs as a result of an increase in the Taxable Value base on existing property. This act mandates a "tax freeze" with regard to existing property and prohibits revenue growth by requiring a tax rate reduction (rollback) on operating millages unless a specific public hearing is conducted. At the public hearing, the Council discusses and adopts by resolution the millage or tax rates necessary to fund the city services and programs identified in the budget document. Because Madison Heights complies with the MICHIGAN UNIFORM BUDGET ACT (PA 621), the required public hearing for Truth in Taxation is combined with the public hearing for budget adoption as permitted by statute.

Unit Costs: The cost required to produce a specific product or unit of service.

User Charges (also known as User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.



GLOSSARY

Yield: The rate earned on an investment based on the price paid for the investment

ACRONYMS

Acronym	Description
ACH	Automated Clearing House
ADA	American with Disabilities Act
AEMT	Advanced Emergency Medical Technician
ALS	Advanced Life Support
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Plan/Projects
CPI	Consumer Price Index
DDA	Downtown Development Authority
DPS	Department of Public Service
EFTPS	Electronic Federal Tax Payment System
ESL	English as a Second Language
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems



GLOSSARY

GPS	Global Positioning Systems
HMO	Health Maintenance Organization
HUD	Housing and Urban Development
IBNR	Incurred but not Reported
ISP	Investment Service Program
MDNR	Michigan Department of Natural Resources
MDOT	Michigan Department of Transportation
MEDA	Michigan Economic Development Association
MEDC	Michigan Economic Developers Corporation
MERS	Municipal Employees Retirement System
MNRTF	Michigan Natural Resource Trust Fund
PPO	Preferred Provider Organization
ROW	Right-of-Way
SAD	Special Assessment District
SEV	State Equalized Value
STV	State Taxable Value
TV	Taxable Value